

REPORT OF EXAMINATION
OF
STATE PENITENTIARY

AND
TWIN PLANT

THE LIBRARY OF THE
JUL 12 1929
UNIVERSITY OF ILLINOIS

NORTH DAKOTA

March 1, 1897—December 31, 1908

BISMARCK N. D.
TRIBUNE, STATE PRINTERS AND BINDERS
1910

REPORT

Pursuant to a concurrent resolution of the senate and house of representatives of the Eleventh Legislative assembly adopted January 27, 1909, an investigation of the management of the state penitentiary and twine plant was undertaken under the direction of a joint committee consisting of three senators and three representatives.

This committee pursued its investigations and submitted to the legislature a preliminary report on February 23, 1909, and a final report on March 5, 1910. It being impossible to complete the work undertaken before the adjournment of the legislative session, the governor, secretary of state and state auditor were, by a concurrent resolution, designated a committee to complete the unfinished work of the legislative committee. In accordance with said resolution the report of the state penitentiary and twine plant, including the result of the examination made by the certified accountants is herewith respectfully submitted.

In order that the report may be complete in itself, and of more practical value from the standpoint of having the entire record together in regular order and sequence, it is divided into two parts. Part I consists of the preliminary and final reports of the legislative committee, and Part II the result of the audit of the accounts of the penitentiary and twine plant, together with the findings and recommendations of the accountants.

With reference to the matter of freight claims paid subsequent to the period of May 7, 1907 (the date when the present management took charge) to which special reference has been made in the accountant's report, this matter was called to the attention of the present warden and when this committee was at the penitentiary examining the books the warden and the bookkeeper who keeps the books at the penitentiary showed us the records of claim No. 039911 for \$9.92, and claim No. 198594 for \$15.25, properly accounted for as stated in Mr. Hellstrom's report to this committee, and claim No. 070075 being for a hand-bag lost by Mrs. Hellstrom of course, had no place in the records of the penitentiary. The experts' report that the items are not accounted for on the books is incorrect to the personal knowledge of this committee and as shown by Mr. Hellstrom's report, as follows:

"To the Investigating Committee, Hon. John Burke, Governor; Hon. D. K. Brightbill, State Auditor; Hon. Alfred Blaisdell, Secretary of State:

SIRS: In reference to the items of railroad freight claims and referred to in the audit report of Messrs. Cooper & Temple Co., accountants, as not

being accounted for on the books of the twine plant, I beg leave to submit the following:

Claim No. 039911, Twine, \$9.92, N. P. Ry. Co.

This was a claim against the Northern Pacific Railway Company for the loss of 100 pounds of binder twine. Claim was made in due time and paid on November 12, 1908, and upon said date the payment was entered on the institution cash book at page 51, and the books and records of the institution have shown said entry at all times since that date.

Claim 070075, Bag, \$7.00, N. P. Ry. Co.

As to this matter the records do not disclose that any such claim was ever made on behalf of this institution, nor do the records show that any such claim was ever due or owing to the institution. It has been disclosed from correspondence with the railroad company that claim No. 070075 was made on behalf of Mrs. F. O. Hellstrom (wife of the warden) for the loss of a travelling bag, and the claim was adjusted and paid to her personally. It has, of course, no place in the records of this institution.

Claim No. 198549, Twine, \$15.25, N. P. Ry. Co.

This was a claim made against the Northern Pacific Railway Company, made by this institution in behalf of O. D. Ostby, on account of overcharge in freight on a car of twine purchased by Mr. Ostby. Said claim was made on August 26, 1907, it was paid on October 9, 1907, and the money received was applied on the note of Mr. Ostby due this institution at that time, and the proper entry of the transaction was made on the institutional journal at page 462, on October 9, 1907, and said entry has been shown on the records of the institution at all times since that date.

Respectfully submitted,

F. O. HELLSTROM, Warden.

The attention of Warden Hellstrom was also directed to the findings of the accountants regarding the duty refund on 2,000 bales of Manila, amounting to about \$1,900.00, which, it appears, was never collected. Warden Hellstrom has submitted to this committee explanation of his connection with the transaction in question, and has also submitted the entire correspondence initiated and carried on by him in reference to the claim in question. It is the opinion of this committee, that Warden Hellstrom is not to be blamed for the loss, if loss it be, of the \$1,900.00 rightfully due the State of North Dakota.

This committee further finds that in his efforts to protect the state in this matter, Warden Hellstrom has been prompt, business-like and capable in presenting claim for the refund and pursuing it with intelligence and vigor. For the further information of the public and as a necessary part of this report, Warden Hellstrom's letter, together with the correspondence carried on by him in reference to this refund is submitted herewith, and made a part of this report:

To the Investigating Committee, Hon. John Burke, Governor; Hon. D. K. Brightbill, State Auditor; Hon. Alfred Blaisdell, Secretary of State:

SIRS: With reference to the report of Messrs. Cooper & Temple Co., special accountants in the matter of the investigation of the State Penitentiary and Twine Plant, and with special reference to the matter of duty refund on 2,000 bales of Manila of which mention is made in said report, I hereby certify that on the 20th day of May, 1907 (being the date that the custody of the books and property of the penitentiary and twine plant

were delivered to me), there was no record of any kind showing that there was any money whatever due from the Philippine government by reason of any rebate of the export duty collected by said government.

I further certify that under date of April 8, 1907, the Twine Plant journal contained an entry showing a refund of \$1,866.59 on account of 2,000 bales of Manila export duty. The matter of government rebate was first suggested to my mind later in the season when quotations on Manila fibre were made to me by brokers subject to the condition that the government rebate should be for the account of the institution. Investigation was made as to the previous collection of the government rebate, and the entry, as stated before, was found, which apparently covered the government rebate on the 2000 bales of Manila hemp in question. But as a matter of fact the entry should have stated that the government rebate collected at that time was on account of 2000 bales of Manila hemp purchased at a prior date and that there was still an item of government rebate uncollected. That there was such an item uncollected was not discovered until the special accountants made an exhaustive examination and complete check covering the operation of the Twine Plant and the twine fibre contracts from the very beginning of the Twine Plant operations.

I wish to add here that since May 20, 1907, or since I have been in charge of the Penitentiary and Twine Plant, a complete record is carefully kept of all items of government rebates, making an oversight of this kind impossible since that time.

Respectfully submitted,

F. O. HELLSTROM, Warden.

The following is a copy of the correspondence carried on by Warden Hellstrom in connection with the duty refund due the State of North Dakota from the Philippine government:

March 15th, 1909.

MESSRS. HENRY W. PEABODY & Co.,
Boston, Mass.

GENTLEMEN: In looking over our records I do not find that we have ever received the government rebate on two thousand bales of hemp Ex. Str. Teucer, and in this connection I would be pleased to receive from you a statement of government rebates which have been made to this institution from the year 1900 to date. As I would like this information as quickly as possible, I would thank you to give this matter your usual prompt attention. If you find this institution did not receive the rebate on the two thousand bales of hemp mentioned above, please advise, that I may make up proper documents and forward to you at once.

Yours truly,

F. O. HELLSTROM, Warden.

The two thousand bales above referred to is covered by your invoice January 15, 1907.

March 19, 1909.

F. O. HELLSTROM, ESQ., Warden,
Grove, N. D.

DEAR SIR: We have your favor of the 15th in regard to refund export duty on Manila, and we give you below memorandum of all the Manila which we have sold to your institution with the date of receipt of certificates of consumption and payment of the rebate. You have never sent us certificates for 2000 bales ex "Tuecer" invoiced January 12th, 1907, and it is now too late for you to collect the refund. The Secretary of War ordered on March 29, 1902, that documents showing the consumption of Manila in this country must be deposited with the collector of customs at Manila within eighteen months from the date of payment of export duty.

On Sept. 14, 1904, this time was extended to two years. The collector of customs has always refused to pay any refund if the documents were not presented within this time. The act of congress of March 8, 1902, distinctly says that Manila consumed in the United States shall be exempt from export duty, and we have always felt that if a manufacturer cared to take the case to the courts it would be possible to make a collection after the expiration of the time limit imposed by the Secretary of War.

INVOICE	AFF. DATED	REFUND	- PAID
Sept. 15, 1903 497 bls. "Indramayo"	April 13, 1904		
Dec. 1, 1903 500 bls. "Xenia"	April 13, 1904	\$ 928.32	July 26, 1904
Mar. 1, 1905 2248 bls. "Tremont"	Nov. 22, 1905	2104.67	Mar. 9, 1906
Oct. 24, 1905 1500 bls. "Lyra"	Dec. 14, 1906		
Dec. 5, 1905 500 bls. "Shawmut"	Dec. 14, 1906	1866.59	April 4, 1907
Jan. 12, 1907 2000 bls. "Teucer"	Not received		
Dec. 9, 1907 300 bls. "Oanfa"	June 13, 1908	278.58	Oct. 20, 1908
Mar. 30, 1908 200 bls. "Indrapura"	June 13, 1908	185.38	Oct. 26, 1908
May 29, 1908 500 bls. "Titan"	Aug. 11, 1908	466.15	Nov. 20, 1908
July 13, 1908 250 bls. "Keemun"	Oct. 23, 1908		
July 28, 1908 1000 bls. "Tremont" 775 b	Oct. 23, 1908	954.66	Feb. 26, 1909
Nov. 14, 1908 750 bls. "Antilochus"	Not received		
Dec. 4, 1908 500 bls. "Teucer"	Not received		
Jan. 9, 1909 1500 bls. "Titan"	Not received		
Feb. 6, 1909 1000 bls. "Cyclops"	Not received		
Mar. 4, 1909 1000 bls. "Keemun"	Not received		

Yours truly,

HENRY W. PEABODY & Co.,

By J. C. Swain.

March 23, 1909.

HON. J. M. DICKENSON, Secretary of War,
Washington, D. C.

DEAR SIR: On January 12th, 1907, there was invoiced to this institution by Henry W. Peabody & Co., of Boston, Mass., two thousand bales of Manila hemp. A few months later there was a change of administration and the matter of export duty on this hemp was overlooked.

I believe that there was an act of congress passed March 8th, 1902, which says that Manila hemp consumed in the United States shall be exempt from export duty. However, there seems to be some question as to the limit of time which these papers may be filed with the collector of customs at Manila, and I am taking this matter up with you at this time to ascertain if we may secure this rebate. The hemp referred to was manufactured into binding twine at this institution.

Trusting that I will receive an early reply, I beg to remain,

Yours truly,

F. O. HELLSTROM, Warden.

April 3, 1909.

SIR: Acknowledging receipt of your communication under date of the 3rd instant with respect to a refund upon 2000 bales of Manila hemp purchased by your institution, I have the honor to inform you that in order to secure the refund authorized by section 2 of the act of Congress of May 8, 1902, upon Philippine products exported to the United States, it is necessary under the regulations for the administration of said section, that a certificate and satisfactory evidence be presented to the collector at the port of shipment in the Philippine Islands *within two years* from the date upon which the export duties were paid showing that the product (1) came directly from the Philippine Islands to the United States, (2) was actually landed in the United States and mingled with the property thereof; (3) was admitted into the United States free of duty, and (4) was used and consumed therein.

In this case it appears that the party at interest failed to protect his

rights by complying with the regulations cited, and no refund can therefore be made.

Very respectfully,

GEO. H. SHELTON,
Major U. S. Army,
Assistant to Chief of Bureau.

Mr. F. O. Hellstrom,
Warden North Dakota Penitentiary,
Grove, North Dakota.

April 9, 1909.

SENATOR M. N. JOHNSON,
Washington, D. C.

DEAR SIR: I have enclosed herewith a copy of a letter which I received from the War Department.

In explanation I beg to say that when the writer took charge of this institution a little over two years ago, there had been used in the Twine Plant 2000 bales of hemp on which the government rebate of 98 cents per bale had never been collected, and the records left in this office did not show that such was the fact. In fact there had been a payment made on account of rebate and credited to the operating fund of the twine plant just a short while before I took charge. But it appears that this credit was on account of a shipment made during the previous year, and that there were 2000 bales on which the rebate had not been collected. This was determined by the experts who have recently been checking up the records in this office. As soon as I discovered that there were 2000 bales on which the rebate had not been collected I made application to the War Department for collection of the refund.

It now appears that there is a ruling of the War Department that no claim that is over two years old can be allowed, but I am not informed that there is any law on this subject, that it is simply a ruling of the department. This rebate you will see amounts to very nearly two thousand dollars and consequently is worth while to make a fight for the collection of it.

If you are in a position where you can assist me in the collecting of this claim, I beg to assure you that the favor will be highly appreciated.

Yours truly,

F. O. HELLSTROM, Warden.

April 16, 1909.

MR. F. O. HELLSTROM:

DEAR SIR: I went over your case with the officers having charge of insular affairs at the War Department today. There are difficulties in the way, but I do not think the case is hopeless.

The worst feature is that this claim is not against the United States government, but against the government of the Philippine Islands. The export duty is collected at Manila and held a reasonable time. If not claimed within two years it is turned into the Philippine treasury and becomes the property of the Island government.

From there it is much harder to get back than if it were in the United States treasury. The Secretary of War first construed eighteen months as a reasonable time. Then Taft, when secretary of war, made it two years. The government at Manila has since followed that construction. Officials here advise as follows: Make the proper showing at Manila as basis of claim, viz: 1st. Prove purchase there and payment of export duty. 2d. Show that the stuff came directly from the P. I. to the U. S. 3rd. Was actually landed in the U. S. and mingled with the property of the

U. S. 4th. Was admitted to the U. S. free of duty, and 5th, was used and consumed here.

That claim will be rejected by the auditor at Manila. Appeal from his decision to the Secretary of War here. If Secretary of War then decides in your favor, you win. You ought to win. I am at your service in every way possible. Perhaps I can help in presenting case to secretary.

Yours,

M. N. JOHNSON.

Grove, N. D., April 20, 1909.

SENATOR M. N. JOHNSON,
Washington, D. C.

DEAR SIR: Permit me to thank you for your letter of April 16th. I feel confident that you will be able to put this claim through for me.

Again permit me to thank you for the very courteous and vigorous manner in which you have gone after this claim. Thanking you for past favors, I beg to remain,

Yours truly,

F. O. HELLSTROM, Warden.

Grove, N. D., April 9, 1909.

HON. L. B. HANNA,
Washington, D. C.:

DEAR SIR: I have enclosed herewith a copy of a letter which I received from the War Department.

In explanation I beg to say that when the writer took charge of this institution, a little over two years ago, there had been used in the Twine Plant 2000 bales of hemp on which the government rebate of 98 cents per bale had never been collected, and the records left in this office did not show that such was the fact. In fact, there had been a payment made on account of rebate and credited to the operating fund of the Twine Plant, just a short while before I took charge. But it appears that this credit was on account of a shipment made during the previous year, and that there were 2,000 bales on which the rebate had not been collected. This was determined by the experts who have recently been checking up the records in this office. As soon as I discovered that there were two thousand bales on which the rebate had not been collected, I made application to the War Department for collection of the refund. It now appears that there is a ruling of the War Department that no claim that is more than two years old can be allowed, but I am not informed that there is any law on this subject, but that it is simply a ruling of the Department. This rebate you will see amounts to very nearly two thousand dollars, and consequently is worth while to make a fight for.

If you are in a position where you can assist in the collecting of this claim, I beg to assure you that the favor will be highly appreciated.

Yours truly,

F. O. HELLSTROM, Warden.

Washington, D. C., April 13, 1909.

HON. F. O. HELLSTROM,
Bismarck, N. D.:

DEAR MR. HELLSTROM: I have your letter of the 9th and am taking the matter up with the War Department today. As soon as I get some information from them I will write you. I am very glad to look this matter up for you and shall be glad to hear from you at any time.

Sincerely,

L. B. HANNA.

Washington, D. C., April 19, 1909.

MR. F. O. HELLSTROM, Warden,
Grove, N. D.

DEAR MR. HELLSTROM: Referring further to your letter of the 9th and mine of the 13th inst. in reference to refund on hemp, I would say that I enclose you herewith a letter from the War Department in reference to same which I have just received. This I think you will find self-explanatory, and shows some encouragement by way of suggestion to take the matter up with the auditor for the Philippine Islands, at Manila, and in case of his disapproval to take up with the Secretary of War on appeal. Kindly return to me the enclosed letter after you have read the same. If I can be of further help I will be glad to have you write me.

Yours very truly,

L. B. HANNA.

September 14, 1904.

Paragraph one on page two of the circular letter from the office of the Secretary of War, dated March 29, 1902, addressed to the civil governor of the Philippines, relative to the method of making refund of export duties imposed by the government of the Philippine Islands, as authorized by section two of "An act temporarily to provide revenue for the Philippine Islands, and for other purposes," reading as follows:

"The Collector of Customs for the Philippine Islands shall deposit the money so received with the treasurer of the Philippine Islands, who shall consider and deal with the money so received as a separate and distinct fund, subject to be refunded for a period of eighteen months from the date of payment to the collector of the port of shipment."

is hereby amended by striking out the words "eighteen months," and substituting in lieu thereof the words "two years." The paragraph as amended will read as follows:

"The Collector of Customs for the Philippine Islands shall deposit the money so received with the treasurer of the Philippine Islands, who shall consider and deal with the money so received as a separate and distinct fund, subject to be refunded for a period of two years from the date of payment to the collector of the port of shipment."

WM. H. TAFT,

Secretary of War.

Grove, N. D., April 27, 1909.

HON. L. B. HANNA, M. C.,
Washington, D. C.:

DEAR SIR: I beg to acknowledge the receipt of your esteemed favor of April 19th, and beg to thank you for the interest that you have taken in the matter. I feel confident that with a little persistent work we will be able to persuade the War Department to issue an order to have the refund made. I realized that the situation was not of the most favorable character, but the circumstances surrounding this particular transaction will no doubt be taken into consideration by the department in making up their decision.

Thanking you for the favor, I beg to remain,

Yours truly,

F. O. HELLSTROM, Warden.

WAR DEPARTMENT.
BUREAU OF INSULAR AFFAIRS.
WASHINGTON.

April 16, 1909.

MY DEAR MR. HANNA: I have your letter of April 11th in reference to the application of the warden of the North Dakota penitentiary for a refund of export duties upon 2,000 bales of hemp invoiced to the penitentiary under date of January 12, 1907.

The period of two years fixed as the time during which claims for refund may be submitted is a regulation of the Secretary of War dated September 14, 1904, a copy of which is enclosed herewith.

I might add in this connection that the Secretary of War has invariably adhered to this regulation, holding that the extension from eighteen months to two years offered ample time for the presentation of certificates, and that any further modification of the regulation was impracticable and inadvisable.

The peculiar conditions surrounding this case are, of course, appreciated, yet it seems doubtful if the secretary could change his ruling under any conditions without establishing a dangerous precedent. In any event, since under the regulations referred to, the funds for which claim is made are under the control of the Philippine government, the only course, it would seem to me, would be to submit the matter, accompanied by certificates showing all the circumstances, to the auditor for the Philippine Islands, at Manila. In case of his disapproval, the matter could, of course, then be taken to the Secretary of War on appeal.

Senator Johnson, who has also called on me in the interest of the same case, has been advised in effect as above.

Very sincerely yours,

C. R. EDWARDS.

Hon. L. B. Hanna,
Representative in Congress,
House of Representatives.

Grove, N. D., April 9, 1909.

HON. A. J. GRONNA,
Washington, D. C.:

DEAR SIR: I have enclosed herewith a copy of a letter which I received from the War Department.

In explanation I beg to say that when the writer took charge of this institution a little over two years ago, there had been used in the Twine Plant, 2,000 bales of hemp on which the government rebate of 98 cents per bale had never been collected, and the records in this office did not show that such was the fact. In fact there had been a payment made on account of rebate and credited to the operating fund of the Twine Plant just a short while before I took charge. But it appears that this credit was on account of a shipment made during the previous year, and that there were two thousand bales on which the rebate had not been collected. This was determined by the experts who have recently been checking up the records in this office. As soon as I discovered that there were two thousand bales on which the rebate had not been collected. I made application to the War Department for collection of the refund.

It now appears that there is a ruling of the War Department that no claim that is more than two years old can be allowed, but I am not informed that there is any law on this subject, but that it is simply a ruling of the department. This rebate, as you will see, amounts to very

nearly two thousand dollars, and consequently it is worth while fighting for the collection of it.

If you are in a position where you can assist me in the collection of this claim, I beg to assure you that the favor will be highly appreciated.

Yours truly,

F. O. HELLSTROM, Warden.

Washington, April 16, 1909.

HON. F. O. HELLSTROM,
Grove, N. D.

MY DEAR MR. HELLSTROM: I have your letter of the 9th inst., relative to the refund of the duty paid on two thousand bales of hemp imported from the Philippine Islands. I do not know whether I can do anything in this matter, but I will look into it and I shall be glad to render you all the aid in my power.

Very truly yours,

A. J. GRONNA.

Grove, N. D., April 20, 1909.

HON. A. J. GRONNA, M. C.,
Washington, D. C.:

DEAR SIR: I beg to acknowledge receipt of your favor of April 16th, and trust that you will find it convenient to give this claim your attention. I believe that it is entirely possible to make a collection of this claim, if the case is urged on the Secretary of War.

Thanking you for past favors, I beg to remain,

Yours truly,

F. O. HELLSTROM, Warden.

Washington, D. C., April 24, 1909.

HON. F. O. HELLSTROM,
Grove, N. D.

DEAR SIR: Your letter of the 20th inst. is received. I enclose herewith a letter just received from the Chief of the Bureau of Insular Affairs, which explains itself.

Very truly yours,

A. J. GRONNA.

Washington, April 20, 1909.

SIR: Permit me to acknowledge receipt of your letter of the 16th inst. to the Secretary of War, enclosing the letter returned herewith from the Warden of the North Dakota Penitentiary in reference to his application for a refund of export duties upon 2,000 bales of hemp invoiced to the penitentiary under date of January 12, 1907.

The period of two years fixed as the time during which claims for refund may be submitted is a regulation of the Secretary of War dated September 14, 1904. Prior to that eighteen months was the period fixed by a similar regulation. The Secretary of War has invariably held that the extension from eighteen months to two years afforded ample time for the presentation of certificates and that any further modification of the regulation was impractical and inadvisable.

The peculiar conditions surrounding this case are, of course, appreciated, yet it seems doubtful if the Secretary of War could change his ruling under any conditions without establishing a dangerous precedent. In any event, since under the regulations referred to, the funds for which claim is made are under the control of the Philippine government, the only course, it would seem to me, would be to submit the matter, accom-

panied by certificates showing all the circumstances, to the auditor of the Philippine Islands at Manila. In case of his disapproval the matter could then be taken to the Governor General on appeal, whose decision would be final unless he disagreed with the auditor, in which event the final determination would lie with the Secretary of War.

This matter has also been brought to the attention of the Bureau by Senator Johnson and Representative Hanna, both of whom have been similarly advised.

Very respectfully,

C. R. EDWARDS,
Brigadier General U. S. Army,
Chief of Bureau

Hon. A. J. Gronna,
Representative in Congress,
Washington, D. C.

Grove, N. D., April 28, 1909.

HON. A. J. GRONNA,
Washington, D. C.:

DEAR SIR: I have your communication dated April 24th, enclosing the letter of Brigadier General C. R. Edwards, Chief of the Bureau of Insular Affairs. I note the stand that the War Department has taken, but nevertheless I believe that this is one of the cases where patience and perseverance will win. I am making claim direct to the Philippines, and if that is turned down, I will apply to the Secretary of War. If that is the case I am satisfied that you can render very valuable assistance.

Thanking you for past favors, I beg to remain,

Yours truly,

F. O. HELLSTROM, Warden.

Grove, N. D., April 9, 1909.

SENATOR P. J. McCUMBER,
Washington, D. C.:

DEAR SIR: I have enclosed herewith a copy of a letter which I have received from the War Department.

In explanation, I beg to say that when the writer took charge of this institution a little over two years ago, there had been used in the Twine Plant 2000 bales of hemp on which the government rebate of 98 cents per bale had never been collected, and the records left in this office did not show that such was the fact. In fact, there had been a payment made during the previous year and on a prior shipment, but there were two thousand bales on which the rebate had not been collected. This was determined by the experts who have recently been checking up the records of this office. As soon as I discovered that there were two thousand bales on which the rebate had not been collected, I made application to the War Department for collection of the refund.

It now appears that there is a ruling of the War Department that no claim which is more than two years old can be allowed, but I am not informed that there is any law on this subject, but that it is simply a ruling of the Department. This rebate, you will see, amounts to very nearly two thousand dollars. Consequently it is worth while to make a fight for the collection of it.

If you are in a position where you can assist me in the collection of this claim, I beg to assure you that the favor will be highly appreciated.

Yours truly,

F. O. HELLSTROM, Warden.

Washington, April 13, 1909.

HON. F. O. HELLSTROM,
Grove, N. D.

MY DEAR MR. HELLSTROM: I have your favor of the 9th inst. relative to rebate on imported hemp and will take the matter up with the department at the earliest possible date and see what can be done. My recollection of the law is that it states specifically that claims must be presented within two years of the date of importation, and, if that is the case, the department will have no alternative but to execute the law in accordance with the wording thereof. However, as soon as I can take the matter up with them I will advise you fully as to what can be done.

Very truly yours,

P. J. McCUMBER.

Grove, N. D., April 16, 1909.

HON. P. J. McCUMBER,
Washington, D. C.:

DEAR SIR: I beg to acknowledge receipt of your favor of the 13th inst., and I note that you say you are under the impression that this law states specifically that claims must be presented within two years. I think that you will find that the only authority and the only regulation there is touching the time the user has in which to present his claim for rebate, is the ruling of the Department which I apprehend is not always final. I shall be very much pleased to have you lay this matter before the department, if it is possible for you to do so.

Thanking you for the favor, I beg to remain,

Yours truly,

F. O. HELLSTROM, Warden.

Washington, April 17, 1909.

MR. F. O. HELLSTROM,
Grove, N. D.:

MY DEAR MR. HELLSTROM: I have taken the matter of procuring rebate on hemp up with the department and I am advised that the only course to pursue will be to make a claim to the collector at the port where the hemp was imported from. This claim would probably have to be rejected under the rulings of the Department, but in the regular course it would then come on to Washington and an appeal could be taken to the Secretary of War. General Edwards, Chief of the Consular Service, advises that this would be the only course to pursue, in view of the fact that the application for rebate has never been properly made. It would, of course, take a little time to secure this rebate in this way, but I believe it would be the best plan. If the collector at Manila reports adversely, then the matter can be taken up directly with the head of the department here, and possibly favorable action could be secured. I will be glad to do anything in my power to assist you in the matter.

Very truly yours,

P. J. McCUMBER.

Grove, N. D., April 20, 1909.

SENATOR P. J. McCUMBER,
Washington, D. C.:

DEAR SIR: I am herewith enclosing papers for making a claim direct to the port of entry for the rebate on the 2000 bales of Manila hemp. I would be obliged to you if you will take this matter up with the collector of customs at Manila and file the claim with him direct. I believe

that the chances of getting prompt action on it would be better if the claim could be made this way.

Thanking you for the interest you have taken in this matter, I beg to remain,

Yours truly,

F. O. HELLSTROM, Warden.

Washington, April 24, 1909.

HON. F. O. HELLSTROM,
Grove, N. D.

MY DEAR MR. HELLSTROM: I have your favor enclosing papers making claim for rebate for 2000 bales Manila hemp. I have this day filed the same with the Bureau of Consular Affairs and asked to have it transmitted to the collector at Manila. The idea just occurred to me that possibly it might be well to file with the claim a statement showing that this is a state institution and not a private concern. However, I have filed a letter to that effect and believe it will be sufficient.

Very truly yours,

P. J. McCUMBER.

Washington, April 30, 1909.

HON. F. O. HELLSTROM,
Grove, N. D.

MY DEAR MR. HELLSTROM: I here enclose you letter from General Edwards relative to the refund on flax, application for which was filed by me for you. I am merely sending you this letter for your information and to advise you as to the course which the claim will have to take. As soon as the matter is referred back to Washington, I will be glad to take it up with the secretary and endeavor to secure for our state the refund. I will be glad to have you return this letter at your convenience that I may have it for my files.

Very truly yours,

P. J. McCUMBER.

Washington, August 10, 1909.

SIR: Referring to your application for refund of the export duties on 2,000 bales of Manila hemp invoiced from the Philippine Islands to the North Dakota penitentiary under date of January 12, 1907, the papers to obtain which were not sent to the Philippine officials within the two years allowed by the regulations of the Secretary of War, I have the honor to inform you that the Bureau is now advised by the auditor for the Philippine Islands that he is powerless to allow this refund under the existing laws and regulations. Inasmuch as the decision is concurred in by the Governor General, it is necessarily final under the laws relating to such matters.

Very respectfully,

FRANK MCINTYRE,

Major 8th Infantry,
Acting Chief of Bureau.

Mr. F. O. Hellstrom,
Warden North Dakota Penitentiary,
Grove, North Dakota.

The attention of Warden Hellstrom was also directed to the various chapters of the accountants' report dealing with

Twine plant inventories,

Sinking fund,

Fire insurance,

Accounts and accounting routine,

and he was invited to submit to this committee any explanations or suggestions he might wish to offer in connection with the findings and conclusions therein set out, or in reference to any other matter contained in the report. In response he has submitted the following:

To the Investigation Committee, Honorable John Burke, Governor; Honorable Alfred Blaisdell, Secretary of State; Honorable D. K. Brightbill, State Auditor.

SIRS: Complying with your invitation to me to submit any remarks I might desire in connection with the audit report of Messrs. Cooper, Temple & Company on the Penitentiary and Twine Plant, I beg leave to offer the following:

In the chapter on Twine Plant Inventories, the special examiners state that,

"It was the custom of the Warden to figure his inventory of manufactured products at selling prices for the purpose of stating the inventory value at the end of an annual period."

Permit me to say that the above statement is at fault so far as it relates to the inventories for the year 1907-8. The inventories for such period having been taken at the cost price, F. O. B. Bismarck, and not at the selling price, as intimated by the accountants.

In the chapter devoted to the subject of Sinking Fund, the report of the special accountants contains the following:

"In January, 1907, the state auditor and treasurer created a sinking fund by charging 'Twine Plant Operating Fund,' and crediting 'Twine Plant Sinking Fund' with \$126,307.53.

"On May 9th, 1907, and on the records of the Twine Plant an entry was made, charging 'Bond Sinking and Interest Fund,' and crediting 'State Treasurer' with \$126,307.53. At the time this entry was made on Twine Plant records, the profit and loss account disclosed a credit balance of \$197,341.23. The entry to have been made on Twine Plant books at this time, should have been charged to 'Profit and Loss Account' and credited 'Sinking Fund,' with \$126,307.53, instead of opening a new account with 'State Treasurer.'

In my opinion this conclusion is erroneous. The entry to have been made and which was actually made, charged the sinking fund and duly credited the state treasurer, as the money was taken from the treasurer's account and placed in the sinking fund, and in my opinion represents an asset of the institution, while the sinking fund would show a liability if an entry had been made in accordance with the suggestion contained in the accountants' report.

In the chapter dealing with the item of Fire Insurance the accountants certify as follows:

"Fire insurance on Twine Plant buildings and machinery is paid by the state and charged to the general insurance fund, and this expense has at no time been considered as a charge to the Twine Plant revenues."

This statement is clearly erroneous, at least so far as it relates to any insurance authorized by the present administration. Since taking charge of the Twine Plant such insurance as has been authorized and paid for

has been carried by the Twine Plant and has been entered as a regular charge against the Twine Plant operating fund.

The chapter of the accountants' report dealing with the Accounts and Accounting Routine is as follows:

"The methods employed in treating accounting transactions of twine plant and of the penitentiary are crude and primitive, and the records do not properly reflect the economic operations of either activity, nor are the accounting relations between these institutions and the state auditor and state treasurer organized on a correct basis. It would appear that the routine and records have failed to keep pace with the growth and development of the institution. As an evidence of the primitive methods employed at the Twine Plant, it was observed that these records revealed in 1907 a profit for the period January 1st, 1907, to May 9th, 1907, of \$38,743.84, while the sales of product during the same period were \$27.72. Also in the matter of accounting relations between the Plant and the state auditor and state treasurer, it is observed that the outstanding bonds are shown on books of Twine Plant at \$175,297.66, and on books of state auditor and state treasurer at \$169,000.00, the latter being the correct amount. Of the difference, \$297.66 is found to be an arbitrary entry on books of Twine Plant, and the remaining difference of \$6,000.00 is located in the crude and imperfect methods of handling the refunding of the original certificates of indebtedness, and this difference should be adjusted through the operating fund on books of the Twine Plant, and the correct amount of bonds stated therein."

In citing an example of the method of keeping Twine Plant records, it will be noted that the accountants draw attention to the profit showing from January 1st, 1907, to May 9th, 1907, as being \$37,743.84, while the sales of products during same period were represented as \$27.72. This discrepancy is accounted for by reason of the fact that the inventory taken on May 9th, 1907, was on the basis of selling price value. This, however, is an incident of the methods of the former administration and can in no way reflect upon the methods of accounting which have been inaugurated since that date and which are now followed.

In reference to the matter of the difference in the bond account of \$6,297.66 between the Twine Plant records and the records of the State Treasurer and State Auditor. The present management found that an item of \$297.66 had been charged to the "State Treasurer" and credited to the "bond" account. This was done to adjust the treasurer's account on the Twine Plant records. This amount should have been credited to "Profit and Loss" account, and later an entry was made charging bond account and crediting profit and loss account. The balance of the item, \$6,000.00, still remains in the bond account, and cannot be adjusted until the records of the state auditor and state treasurer have been checked to ascertain the exact transactions which took place. It was hoped that the report of the special accountants would show these transactions in detail, but except to call attention to the fact that difference exists, there is no further explanation.

All of which is respectfully submitted,

F. O. HELLSTROM, Warden.

Both the preliminary and final reports of the legislative committee contain strong recommendations for the installation of a new system of accounting for the Penitentiary and Twine Plant, and a bill was introduced and passed which appears as Chapter 214 of

the session laws of 1909. It provided for the completion of the audit and examination of the books and records of the State Penitentiary and Twine Plant and for installing and completing an adequate system of books and records for such institutions and making an appropriation for the expense incurred in carrying out the provisions of said act. By its terms an appropriation of \$1,000.00 was made to carry out the provisions of the act. The accountants submitted a bill for \$1,160.73, but knowing that the appropriation was only \$1,000, they magnanimously cut the bill down to \$1,000, the amount of the appropriation. And this committee promptly cut the bill to \$905.73, that being the amount they were entitled to for the number of days they claimed to have worked, and in accordance with their agreement with this committee, the agreement as embodied in the resolution of this committee being that the head expert should continue the work at \$15.00 a day and the bill being for \$25.00 per day for the head expert. So that there are not sufficient funds left in this appropriation to install the new system of accounting so strongly recommended by the experts. The members of the committee, however, are of the unanimous opinion that no new system of accounting is needed at this time. The records of the penitentiary and twine plant as installed under the administration of Warden Hellstrom and as improved from time to time, adequately reflect in concise and business-like form the various activities and industries of these institutions. The accountants in charge of these records are capable and progressive and have all details of advanced accounting as applicable to these institutions well in hand.

The following books of account are now regularly kept in connection with the penitentiary and twine plant, respectively:

LIST OF RECORD BOOKS AND BOOKS OF ACCOUNT KEPT BY THE NORTH DAKOTA PENITENTIARY.

MINUTE BOOK.

Covers all business transacted by the board of trustees.

CASH AND VOUCHER RECORD.

Record shows amounts appropriated to the various funds, special credits after they have been applied to funds, also all expenses of the penitentiary, vouchered, audited and allowed by the board of trustees. Entries are made direct from vouchers.

WARRANT REGISTER.

Register contains record of all warrants issued by the penitentiary and twine plant, also all money advanced by the state treasurer to cover monthly expense lists. Entries are made from warrants.

VOUCHER INDEX BOOK.

Index to the Cash and Voucher Record.

SPECIAL CREDIT BOOKS (Journal and Ledger).

Covers miscellaneous cash receipts of penitentiary, also all business transacted by the brick yard. Entries are made from journal, or duplicate receipt book.

STOREKEEPER'S BOOKS.

Loose Leaf Purchase Journal,
Loose Leaf Sales Journal,
Regular Journal,
Invoice Books,
Ledger.

Covers record of supplies purchased, or produced by the penitentiary, also disbursements of same. Entries are made from Journals and Invoice Book. Before bills are vouchered, same are checked with Storekeeper's books.

INMATES' CASH ACCOUNT BOOKS.

Loose Leaf Debit Journal,
Loose Leaf Credit Journal,
Regular Journal,
Ledger.

Covers all cash received or earned by inmates, also expenditures. Entries are made from journals.

INMATES RECORD AND DEPARTMENT REGISTER.

Covers record and department of inmates. Entries as to record are made from commitments and department, record is made from daily department sheets.

INMATES' INDEX.

Index to Inmates' Record and Department Register.

INMATES' LETTER REGISTER.

Covers names and addresses of correspondents of inmates.
Entries are made from weekly letters.

LOOK-UP REGISTER.

Shows number of inmates in institution each day. Entries made from daily look-up records.

DAILY LABOR REPORT BOOK.

Shows where inmates are employed and number of days worked. Entries made each day.

INMATES' TIME AND INDUSTRY RECORD.

Gives time and industry record of each inmate. Entries made each day.

OFFICERS' TIME BOOK.

Record of guard and employes time. Entries made each day.

DOCTOR'S RECORD.

Covers ailments of inmates and number attended. Entries made from doctor's reports.

TWINE PLANT.

LEDGER (Common Form).

VOUCHER RECORD AND STOCK REGISTER

in which are recorded all payments and distribution of same.

JOURNAL (Common Form).

CASH BOOK (Special Ruled Form),

in which all cash transactions are entered, and accounts kept with the institution treasurer and state treasurer. Postings are made to the ledger from the above three records.

FIBRE STOCK BOOK.

A record of all raw material bought and delivered to factory.

TWINE STOCK BOOK.

A record of all manufactured material delivered to warehouse and sold.

INSURANCE REGISTER.

A record of all insurance carried on twine plant, machinery, buildings and materials, also a record of all other insurance covering penitentiary property.

STATEMENT BOOK.

Containing Cost Statements, Monthly Trial Balances, Etc.

SHIPPING RECORD—(Card System).

Containing full information of each shipment of twine, order number, purchaser's name, address, shipping point, date of shipment, date order was received and approved, and copy of order.

BILLS RECEIVABLE RECORD.

Consists of Bills Receivable Register used in connection with card system.

COLLATERAL NOTE RECORD

Containing a record of all collateral paper.

RECEIPT BOOK.

Respectfully submitted,

JOHN BURKE,

Governor.

ALFRED BLAISDELL,

Secretary of State.

D. K. BRIGHTBILL,

State Auditor.

PRELIMINARY REPORT.

To the Legislative Assembly of the State of North Dakota:

Gentlemen—

The Joint Committee on Penitentiary Investigation at this time respectfully submits the following preliminary report of its doings:

Immediately after its appointment the committee organized by electing Senator Pierce chairman and George Schnepfer secretary. A. G. Divet, of Wahpeton, was engaged as counsel and at once entered upon the discharge of his duties, to which he has given his entire attention since. The firm of Cooper, Temple & Company, certified public accountants, of St. Paul and Chicago, were engaged to audit the accounts of the penitentiary and twine plant, and their Mr. R. D. Webb was sent forward to organize the work of accounting.

The committee entered upon the investigation, directing its inquiries to a period commencing with the administration of N. F. Boucher as warden in 1897, and ending at the present time. No specific charges were before the committee for investigation, but taking cognizance of the rumors, hearsay and published reports, the committee addressed communications to all persons who were even remotely referred to as having knowledge of the subject matter under consideration, and invited the communication of fact or subjects demanding investigation, to this committee.

Taking as a basis, the replies obtained and the preliminary examination of the books and records of the institution, the committee has divided its work and given its consideration to the following general subjects:

1st. Charges of a failure to keep proper books of accounts in the penitentiary proper and the twine plant;

2nd. Charges that the different administrations have dealt with the product of the penitentiary brick plant in such a way that large amounts thereof have been appropriated or otherwise lost to the state; and that unlawful discrimination was made between persons purchasing the same;

3rd. Charges that rebates were taken and received by the board of trustees and the warden on the purchase of machinery installed in the twine plant;

4th. Charges that rebates were taken and received by different purchasing officers on the purchase of supplies for the penitentiary;

5th. Charges that the different wardens and the boards of trustees have unlawfully audited and allowed claims to themselves for services not authorized by law and thus unlawfully obtained large amounts of money;

6th. Charges that the different wardens have allowed large

amounts of the state's money to remain on deposit in banks for long periods of time after the same should have been transmitted to the state treasurer;

7th. Charges that each of the wardens and the various boards of trustees during their administration, paid out, or connived at the paying out, of large amounts of the state's money to relatives and friends upon fictitious or unlawful claims;

8th. Charges that the different buildings erected at the institution do not represent the cash outlay reported to have been expended in their construction;

9th. Charges that large amounts of money have been paid to banks as interest upon advances made to pay for the purchase of material and freight thereon when no necessity existed for procuring such advancements;

10th. Charges that various items of state property have been sold and the proceeds not accounted for by the officers receiving same; or that such property has been given away or people allowed to take and appropriate the same;

11th. Charges that the different wardens have been in the habit of irregularly disbursing money on behalf of the institution, and having their disbursements audited and allowed by the trustees;

12th. Charges of cruel and inhuman conduct on the part of the officers of the penitentiary toward inmates; and the habitual infliction of unlawful and unjustifiable punishment upon inmates;

13th. Charges of abuse and mistreatment and neglect of insane inmates; lack of discipline and needless escapes; and in connection with the subjects specifically named a number of other minor matters too numerous to mention at this time;

14th. Charges that rebates have been taken and received by the wardens and different boards of trustees on the purchase of fiber and other material used in the manufacture of twine, and that the cost of such fiber and other material has been stated and carried on the books at a sum in excess of the actual cost. That rebates have been taken and received from excessive freight bills paid and never properly accounted for. That twine has been sold to certain farmers and dealers at prices lower than to others for the same grade of twine and at the same time. That large quantities of twine manufactured have never been accounted for to the state. That twine plant accounts have been so padded and falsified as to show large profits to the state when, as a matter of fact, no such profits existed.

With regard to such investigation we have to report: While the time is insufficient to enable us to go into some of the matters with the detail we would desire, we expect to report upon all thereof except one, before the close of the present legislative session. The exception is in regard to specification No. 14 above referred to, namely, alleged irregularities in the management of the twine plant.

Upon that feature of the investigation it will be utterly impossible to report by the close of the present session of the legislature.

And in explanation of this situation we have to say: Upon the arrival of the head accountant, Mr. Webb, he spent a few days in a preliminary examination of the accounts to ascertain the extent of the undertaking. After advising himself as to the situation he advised that three men besides himself could be used to advantage in the work, but no more, and estimated that such force could complete the work about March 1.

The investigation of charges specified in connection with the twine plant cannot be entered upon at all until this accounting is completed, and the investigation will then be more or less extended, according to what is suggested and disclosed by the result of the accounting. It is now apparent that the accountants' detailed report will not be available until about the time this session will adjourn, possibly not until a few days later.

The audit is going steadily on with the force of four men working over-time and it will therefore be readily observed that one of the most important items of expense in this investigation will be in connection with such audit.

In the progress of the work thus far it conclusively appears that the system of bookkeeping for many years in vogue at the institution has been unscientific, incomplete and ill adapted to its needs. It would be impossible to point out in detail all the defect, or suggest the proper remedy therefor, but we would briefly mention some which are least difficult of description.

The institution has for many years operated a large farm and been engaged in the raising of grain and stock, a great part, but not all, of which has been appropriated to its own use. From time to time large numbers of live stock have been bought and mingled with those raised on the farm. There has been no attempt made to keep any accounts of these farming and stock raising operations; and there is at this time no means whatever of ascertaining what amount of grain or stock the farm has produced, or what portion of such produce has been used at the institution. The door has thus been left open for the fraudulent disposition of large amounts of grain, stock and other produce (if a disposition to practice such fraud had existed), and no method can be resorted to for ascertaining whether the farming and stock raising operations have been honestly conducted except that of inquiring of individuals and relying upon their recollection as to amounts and numbers produced and consumed.

The institution has also been for many years operating a brick-yard, manufacturing from \$10,000 to \$15,000 worth of brick per year; large amounts of which have been sold and other large amounts used in the construction of state buildings.

No attempt has been made to keep any record of the business in connection with the manufacture of brick, there being nothing in

the books kept from which it can be ascertained what the product of the plant was or what portion of such product has been used in the erection or improvement of state buildings. In this way the door to fraudulent practices on the part of those engaged in the sale of brick has been left open and no record left from which it can be ascertained whether or not they have properly accounted for all brick sold.

It has been a practice for many years to sell brick and other property of the state upon indefinite terms of credit and make no charges therefor or other entries thereof on the books of the institution during the term of credit or at any time except to note by a marginal entry in the cash book the fact of collection when made. Under this system or lack of system the fact that any item of property had been sold would not in any way appear upon the books, and if the credit proved a bad one and collection was never made, the fact that the sale had been made would never appear upon the books, and the state would have no claim of record against the party who had made the purchase. It is, therefore, impossible to ascertain from the books whether all property of the state sold upon credit has been paid for or not.

The business of the penitentiary proper and also the twine plant has been conducted upon the voucher system, of which no criticism is to be made except there have not been sufficient books kept in connection with such voucher system to enable an examiner of the accounts to ascertain without resort to the original vouchers what amounts of money have been expended for any specific purpose. The up-to-date systems of keeping accounts of large mercantile and manufacturing establishments include in connection with the voucher system a record book from which it is possible to ascertain at any time what expenditures have been made for a given purpose, and what receipts were had from given sources, during any period of time, without going beyond the face of the book itself, while under the system that has been in vogue here, before it can be ascertained what amount of money has been expended for many purposes it is necessary to go beyond the books and examine hundreds of vouchers and original invoices.

The accounts of the penitentiary proper and the twine plant do not in all particulars properly interlock so as to form a complete system; and upon the completion of the audit it will undoubtedly be found that they do not in all particulars agree with the accounts in the office of the state auditor and state treasurer.

Shortly after the beginning of the administration of Warden Hellstrom, some changes in the method of keeping the accounts were adopted and some improvement has undoubtedly been made. But to put the accounts of the institution upon a proper basis at this time is beyond the ability of any regular office force; and there are discrepancies and defects that have been carried through the accounts for many years past that necessarily exist in the present

books of account, because such present books were adapted to and based upon results disclosed by the books that preceded them. The extent and character of all such defects will only be accurately disclosed by the completion of the audit of the accounts.

The purpose of this preliminary report is to recommend at a date early enough to enable the legislature to take action, if it so desires, that an act be passed authorizing some officer or board to contract with some reputable firm of public accountants for the installation, in the office of the penitentiary and the twine plant, of a system of bookkeeping therefor that will properly connect the two separate sets of books together and adjust the same to the accounts in the office of the state auditor and state treasurer. The work being accomplished by the accountants in our employ will, when completed, furnish a convenient basis for the installation of such a system, and the state may thus obtain a substantial benefit for the moneys thus expended. Otherwise the expenditure will be lost and the result be valueless, except in so far as it serves as a guide for this committee in the conduct of its investigation.

ED. PIERCE,
D. H. McARTHUR,
W. B. OVERSON,
FRED J. TRAYNOR,
N. L. PEART,
T. J. ATWOOD.

FINAL REPORT OF LEGISLATIVE SPECIAL COMMITTEE.

To the Legislative Assembly of the State of North Dakota:

Gentlemen:

The joint committee on penitentiary investigation hereby reports that immediately after its appointment the committee organized by electing Senator Pierce chairman, and George Schnepfer secretary. A. G. Divet of Wahpeton was at once employed as counsel and came to Bismarck, where he has since been continuously engaged in our service.

It was the intention of the committee to make the work of investigation as thorough as possible in the limited time at its command, and under the authority conferred by the resolutions of that body it at once employed accountants and builders to aid in the work. Temple, Cooper & Co., certified public accountants of Chicago and St. Paul, were engaged to audit the accounts; and Thomas Powers and O. G. Adsero, builders and contractors of Fargo, were employed to make estimates upon the cost of buildings and repairs and calculate the number of brick used in the erection of structures in which prison brick has been used.

A force of four accountants was put to work on the audit of accounts at which work they are still engaged.

The period covered by the investigation commences at the beginning of the administration of N. F. Boucher as warden in 1897 and ends in the present.

No specific charges were laid before your committee and to obtain a working basis it was necessary to take cognizance of rumors and reports of all character. Notice was given with the most publicity possible, through the press and otherwise, that the committee was ready to receive and investigate any charges against anyone connected with any administration of the penitentiary affairs, even though such charges should be based upon hearsay.

The committee was forced to carve its entire working basis out of rumors, vague insinuations, and a preliminary examination of the books of the institution. After much effort it has been able to obtain information enough to call for investigation of the following general charges:

1st. That there has been for many years a failure to keep proper books of account in the penitentiary proper and the twine plant.

2nd. That the different administrations have dealt with the product of the penitentiary brick plant in an irregular manner and in such a way that large amounts thereof have been appropriated by

officers or otherwise lost to the state; and that unjustifiable discrimination had been made between persons purchasing the same.

3rd. That rebates were taken and received by the boards of trustees and the warden on the purchase of machinery with which the twine plant was equipped.

4th. That rebates were taken and received by different purchasing officers on purchases of supplies for the penitentiary.

5th. That the different boards of trustees have unlawfully audited and allowed claims to themselves and the wardens for services not authorized by law, and thus unlawfully disbursed large amounts of money.

6th. That the different wardens have allowed large amounts of the state's money to remain on deposit in banks for long periods of time after the same should have been transferred to the state treasurer.

7th. That each of the wardens whose conduct was under investigation, and the different boards of trustees, have paid out, or connived at paying out, large sums of money to relatives and friends upon fictitious or unlawful claims.

8th. That the different buildings erected at the institution did not cost the amount of money represented as having been expended in their construction.

9th. That large amounts of money have been unlawfully paid to banks as interest upon advances made to pay for material used in the twine plant, and to pay freight thereon, when no authority or necessity existed for procuring such advancement.

10th. That various items of state property have been sold and the proceeds not accounted for by officers receiving the same; or that such property has been given away, or people allowed to take and appropriate it to their own use.

11th. That the different wardens have been in the habit of irregularly disbursing money on behalf of the institution and having their disbursements audited and allowed by the board of trustees.

12th. That cruel and inhuman treatment has been accorded inmates of the institution and unusual and unjustifiable punishment inflicted upon them by officers.

13th. That insane inmates have been neglected and mistreated by officers.

14th. That discipline has been lax and needless escapes have occurred.

15th. That rebates have been taken and received by officers and trustees on the purchase of fiber and other material used in the manufacture of twine; and that the cost of such fiber has been stated and carried on the books at a sum in excess of the actual cost.

That rebates have been taken and received on account of excessive freight bills paid and such rebates never accounted for to the institution.

That twine has been sold to certain parties at lower prices than to others under the same circumstances.

That large amounts of twine manufactured has never been accounted for to the state.

That twine plant accounts have been so padded and falsified as to show large profits to the state when as a matter of fact no such profits existed.

With respect to the matters mentioned in specification No. 15, to-wit:

Alleged taking of rebates by officers on the purchase of fiber and other material used in the manufacture of twine;

Alleged misstatements of the cost of such material entered on the books of the twine plant;

Alleged failures to account for large amounts of twine manufactured; and,

Alleged discriminations as to prices on the sale of twine—

We regret the necessity that compels us to state we can make no report.

The investigation of these questions cannot be intelligently attempted until the audit of the accounts is completed, and this will not be until some days after the close of the Eleventh Legislative session.

It will be readily observed that if material used in the manufacture of twine has been purchased and paid for at lesser prices than those entered on the books, or if rebates on the purchase price of such material have been paid, the evidence to establish such facts must be looked for, largely, if not entirely, at the places of purchase.

Any inquiry into the question whether all twine manufactured has been accounted for must be based upon a study of the results shown by the audit of the books, and computations based upon the amounts of raw material used and finished product accounted for.

Any investigation of the question whether there have been discriminations in prices, between different purchasers similarly situated, may, and probably will, lead to different parts of the state where the products have been disposed of.

Any inquiry whether rebates have been received from railroad companies on account of non-payments of freight, or whether claims for shortage and loss of consignments have been paid by railroad companies and not accounted for, must be based on a study of the result of the accounting, and a calculation whether the amounts accounted for from those sources are such as are reasonable, considering the magnitude of the business. From that point the investigation must remove itself into the general offices of the railroad companies.

Since the operation of the twine plant began there has been expended for fiber alone \$1,398,296.00. It will therefore be readily observed that this subject upon which we cannot report is the one

in regard to which there are the greater possibilities for the existence of irregular or dishonest practices.

In the conduct of its investigations your committee availed itself of all apparently reliable information. It has resorted to the use of affidavits, and has had its attorney and secretary conduct *ex parte* oral examinations of persons under oath, and submit their testimony to it. It has also taken oral testimony at its sessions, both *ex parte* and in the presence of persons whose conduct was under investigation, and has personally visited the penitentiary and inspected its condition, and examined its books and records, and on such visit had brought before it and interviewed a number of inmates and officers.

It has also had the books of account, both of the past and present administrations brought before it at its meetings, and examined them in connection with its head accountant, Mr. Webb, and at the same time has had produced for its inspection the original minute books, department records, and other books and records of the institution.

It has cited before it ex-Warden Boucher and Warden Hellstrom, and given them the opportunity of being heard in explanation and justification of their actions that were under discussion, and has heard and given consideration to their explanations.

For the purpose of arriving at the cost of the different buildings it has had reliable contractors examine such buildings in detail and report upon the cost of construction, both on the basis of purchased material and paid labor, and on the basis of the use of prison-made brick and free labor.

In the investigation of matters connected with the brick yard we have been obliged to and have had the number of brick in every structure erected on the penitentiary grounds since May, 1897, ascertained by competent builders. This count went into the minutest detail and included all buildings, the prison wall, sub-ways and tunnels where brick has been used.

Your committee now respectfully presents to you the facts it has found in its investigations, with such explanations as seem proper.

BOOKS OF ACCOUNT.

During the period from 1897, to May, 1907, the system of book-keeping at the penitentiary was unscientific, incomplete and utterly inadequate to the needs of the institution, there being an utter lack of the ordinary books of account, and accounts, necessary to intelligently disclose the financial condition of the institution or the manner in which its affairs were being administered or the business transacted.

For a statement in detail of some of the particulars in which the system was deficient you are respectfully referred to the preliminary report heretofore made.

This system of keeping accounts amounted to gross negligence

and disregard of the public interest on the part of the different boards of trustees and managing officers of the institution during the period named. By it the door has been left open to the practice of fraud upon the state, and no record left by which such fraud could be discovered or traced.

In this connection the committee especially finds that the condition of accounts allowed to exist in the institution for more than fifteen years conclusively establishes that the public examining department of the state has been either grossly inefficient or inexcusably neglectful of the public welfare. It would be impossible for such a state of accounting to be continued in practice under any intelligent system of examination intelligently carried out.

From the beginning of operations by the twine plant to May, 1907, the system of accounting in use therein was unscientific and incomplete and did not meet the needs of the business in many particulars; but was not defective to the degree stated of the books of the penitentiary proper.

Since May, 1907, a persistent effort has been made to improve the system of accounting in both departments of the institution, and many of the defects theretofore complained of have been remedied. The system, as a whole, however, is still defective and should be supplanted by modern system as pointed out in the preliminary report.

BRICK YARD MATTERS.

By Chapter 86, of the Laws of 1895 the operation of a brick yard by the penitentiary was authorized. This law now appears as Sections 10390 to 10394 of the Revised Codes of 1905.

The law seems to have been entirely disregarded at all times from the commencement of operations in the brickyard to the present as regards the methods of disposing of the product and using the funds derived therefrom. We are unable to learn that the board provided for, consisting of the governor, state auditor, and secretary of state, have ever exercised any supervision or control over the matter committed to their care by the law in question. The wardens have always assumed on their own responsibility to dispose of brick and treat the proceeds as a miscellaneous cash receipt to be used for general purposes by the institution.

During the period between May, 1897, and May, 1907, there were manufactured under the direction of the warden 2,000,000 brick in addition to those accounted for to the state and those used in the erection and repair of buildings and other structures at the penitentiary.

The brick not accounted for were of the value of between \$14,000 and \$16,000.

In the investigation of this brick shortage we were greatly embarrassed and delayed by reason of the failure, already pointed

out, of the accounting officer, to keep any record of either the number of brick manufactured or the number used in the erection of the different structures on the penitentiary grounds.

To ascertain the total production, the committee endeavored first to procure the evidence of witnesses who had charge of the work of manufacture in the capacity of overseers or guards. It got some uncertain data in that way from the recollections of different people, but could find no one who had ever kept a record or been charged with the duty of keeping a record of the output of the plant. It was learned from Warden Boucher himself that no one ever was, during his administration, charged with the duty of keeping such records.

It was learned in a study of the biennial reports, that in the report of 1900, made by Warden Boucher to the board of trustees, he had reported the number of brick made in the two preceding years.

This report shows:

In the year 1898 there were manufactured.....	1,250,000
In the year 1899 there were manufactured.....	1,750,000

Making a total for the two years of 3,000,000

This report and each of the other biennial reports contains a condensed labor table, giving in detail the number of days' work performed in the manufacture of brick each year.

During the two years mentioned there was performed 6,290 days work.

Dividing the product of the plant by the number of days' labor, the average output per day of labor employed was obtained, to wit: 477.

Taking 475 as a working basis, it was ascertained, by taking the number of days' labor known to have been employed in the work each year, and multiplying that by the average product per day, that there were manufactured during the term of office of Warden Boucher (speaking in millions and thousands only) 11,407,000.

This is an eminently fair estimate to Mr. Boucher by reason of the fact that in 1899 new machinery was added to the equipment that materially raised the average output over 1898, and the greater part of the brick was manufactured after that time.

Warden Boucher also received from Warden Wilson, as

per the official inventory	400,000
----------------------------------	---------

Making a total for which he should account 11,807,000

In addition, the committee ascertained from other sources, the number and approximate size of the kilns burned each year and computations made therefrom verify in substance the above figures.

There have been accounted for by Warden Boucher, on his books, and the inventory to Warden Hellstrom4,535,000
 There were used in the building of all structures at the penitentiary during the Boucher administration4,536,000

Making the total accounted for9,071,000
 This leaves unaccounted for2,736,000
 The committee deducts from that shortage, to cover any possible over-estimation of production 736,000

And find the actual shortage to be..... 2,000,000

The number of brick used in the different structures at the penitentiary was ascertained by the builders, Messrs. Powers and Adsero, making actual measurements of every wall and other structure in which the prison brick have been used.

This work of brick estimation alone occupied nearly ten days' time of the builders.

Your committee further finds that during his administration Warden Boucher discriminated between different purchasers of brick, and sold large amounts thereof at prices less than the established price, to the following persons:

Alexander McKenzie,
 The Bismarck Tribune,
 Charles Kupitz,
 The First National Bank of Bismarck,
 George Gussner,
 M. Eppinger,
 C. B. Little.

Your committee finds that the reductions in price given to the persons in the foregoing list amounted in the aggregate to the sum of \$1,000.

REBATES UPON THE PURCHASE OF TWINE MAKING MACHINERY.

Your committee further finds that in the month of April, 1899, Trustees R. J. Turner and William J. Molder, together with Warden Boucher, were appointed a committee to purchase a power outfit and machinery for the twine plant.

That these persons contracted with the Hoover and Gamble Co., of Chicago, for twine machinery, and with J. G. Robertson of Cincinnati for a power outfit; and in the making of said contract arrangedd for the payment to them of a rebate or commission, amounting in the aggregate to \$1,850.00, which rebate was afterward paid, \$1,200.00 thereof to Turner and Molder jointly, and \$650.00 to N. F. Boucher, the payment to said Boucher being made in currency in a hotel room in the city of Chicago by one A. J. Emminger on behalf of the Hoover-Gamble Co.

That said parties retained said money for some time, when they became apprehensive and conspired together to return the same into the fund of the penitentiary; and some time about the latter part of April, 1900, said Turner and Molder turned over to the said Boucher, as warden, the sum of \$1,200.00 in currency to be turned back into the treasury of the institution, and the said Boucher thereupon placed the said sum of \$1,200.00, with \$650.00 of his own money, in the cash of the institution and entered the same upon the cash book.

That for the purpose of covering up said transaction and concealing its character, the said Boucher caused an entry to be made in the cash book of the institution to the effect that the said sum of \$1,850.00 was a rebate paid to the institution as per contract with the parties from whom the machinery was bought to cover the cost of purchasing the same.

That none of the other trustees were ever informed or had any knowledge of said transaction.

PAYMENT OF UNLAWFUL CLAIMS TO RELATIVES.

In November, 1898, one Edna Boucher, a daughter of the warden, presented or caused to be presented to the board of trustees a claim for \$75.00, on account of a horse lost in the burning of the prison barn, upon which claim the institution was in no wise liable. The said claim of \$75.00 was therefore unlawfully allowed by the board of trustees, the warden actually recommending the allowance thereof, and both he and the board of trustees knew at the time of allowing and paying the claim that it was unlawful.

In August, 1904, a claim was presented to the board of trustees on behalf of Mabel Boucher, a daughter of the warden, for \$100.00 on account of hay said to have been furnished to the institution, during the four years preceding, by said Mabel Boucher.

Said claim was unlawfully audited and allowed by the trustees, the warden participating therein, for the reason that during all the time during which it is claimed said hay was furnished, Mabel Boucher was in the employ of the penitentiary and forbidden by law to furnish supplies thereto.

Both the board of trustees and the warden knew that the allowance of said claim was unlawful at the time it was allowed.

In the month of April, 1905, the warden unlawfully sold to the institution a horse for the agreed price of \$250.00, and in the sale thereof attempted to evade the law forbidding him to contract with the institution or its board of trustees, by pretending that said horse was the property of his daughter, Mrs. F. E. Funk, formerly Mabel Boucher.

UNLAWFUL ALLOWANCE OF VALID CLAIMS AT AN EXCESSIVE AMOUNT.

Your committee finds that during the period of time com-

mencing in 1898 and extending up to the beginning of 1903, a practice existed of allowing valid claims at an amount in excess of their face, to the direct loss of the state of the amount of the increase. There are about seventy such items on which the aggregate was about \$150.00.

For the purpose of illustrating the system, we give the following example: At the January, 1899, meeting of the board a claim was presented on behalf of the Racine Wagon & Carriage Co., for \$535.50, the purchase price of a carriage, cutter, harness and robe. At the bottom of this claim is a notation added in the penitentiary office: "4 per cent discount allowed, \$21.42." This alleged discount is added to the face of the bill, making the claim \$556.52, instead of \$535.50. The claim was allowed for the increased amount and a warrant issued therefor on Jan. 3, 1899, payable to the Racine Wagon & Carriage Co., *or Bearer*. This warrant never reached the Racine Wagon & Carriage Co., but was delivered to the First National Bank of Bismarck which collected thereon \$556.92, remitting to the Racine Wagon & Carriage Co. \$535.50. This warrant was cashed Feb. 11, 1899. By this single transaction the state was directly robbed of \$21.42.

The transactions as to the other items are the same and by them the state funds were actually appropriated in the aggregate amount of about \$150.00.

UNLAWFUL ALLOWANCE OF CLAIMS BY BOARDS OF TRUSTEES TO MEMBERS OF THE BOARDS.

From April, 1897, to January 1, 1909, the different trustees have presented to the board for audit and allowance and have collected in round figures, \$3,000.00 in addition to the compensation allowed them by law.

The claims upon which this money was drawn may be divided into three classes as follows:

1st. Each year some member of the boards of trustees has been selected by the board to attend The National Prison Congress, and in some instances the trustee attending such congress has collected \$3.00 per day for the time he was absent on the trip and in addition thereto his expenses, in other cases only expenses have been collected.

2nd. On occasions when it seemed to the board that it could not fully transact its business within the limits of the meetings allowed by law, it has subdivided itself into committees, and the members appointed upon such committees have proceeded to attend to certain matters of business on behalf of the institution, and collected per diem for the time so spent. For example, there have been committees to look after the building of barns, committees to look after the building of hospitals, and so forth.

3rd. On different occasions individual members of the board

have gone upon trips to distant parts of the country for the purpose of investigating matters that were deemed of interest to them as managers of the institution, and per diem and expenses of such trips have been collected.

Adding the amounts thus illegally drawn to the amount that was lawfully paid for per diems and expenses of trustees, it is found that the amount of money drawn from the state by trustees since 1897 is \$17,000.00. It has been urged in defense of the charge that these moneys were illegally drawn, that the expenditure for per diem and expenses of trustees in attendance at prison congresses is authorized by the annual appropriation for incidental purposes. Your committee believes this is not true. The legislative appropriation for incidentals is to create a fund that can be drawn upon to meet lawful expenditures for unforeseen items of that uncertain character that they would not ordinarily be foreseen; but such appropriation is not intended to create a fund that may be used by the board in its discretion for purposes not recognized by law.

These promiscuous expenditures, in the judgment of your committee, should be stopped until it seems wise to the legislature to directly authorize them.

IRREGULAR AND UNAUTHORIZED ALLOWANCE OF CLAIMS TO WARDENS.

During all the time included in this investigation it has been the practice of the wardens to each year attend the prison congress and collect the expenses of such trip from the institution. What has been said in regard to the irregularities of allowing such expenses to trustees is equally applicable to the allowance of them to wardens.

It has also been the practice for the wardens upon their own motion to make frequent trips to various parts of the country in the transaction of different items of business on behalf of the institution; thus there are many instances of trips of the wardens to St. Paul, Chicago, and other cities for the purpose of purchasing various articles of property, as, for instance, carriages, harnesses and stock; and for the purpose of investigating the advisability of prospective purchases of different items of property, upon which trips large amounts of expense were incurred.

It has also been the practice of the wardens since the twine plant went into operation, to constitute themselves business agents of the state in matters of canvassing for the sale of twine, looking after collections thereof, and in traveling to different parts of the country for the purpose of purchasing or investigating the feasibility of purchasing material to be used in the manufacture of twine.

Many of the items of expense are so large in proportion to the importance of the items of business transacted, as to forcibly suggest the danger to which the funds of the state are exposed by permitting such practices; and while the committee does not find

that any fraud has been perpetrated in this way, they wish to point out the opportunities that are created and to urge the discontinuance of the practice.

By way of illustration your committee finds that in the year 1901 Warden Boucher made a trip to Kansas City, Missouri, and Lake Park, Minnesota, for the purpose of purchasing cattle; that upon such trip he bought in his own name cattle to the amount of \$3,034.00. On the trip he expended \$122.00 for personal expenses, and freight charges which brought the total expenditure up to \$3,474.00. Upon his arrival in Bismarck he turned over to a third person sixteen head of cattle thus bought upon the claim that these sixteen head represented a proportion of the whole that he had bought for his own use and not for the use of the state. The remainder was retained as the property of the state, and an interest charge of \$18.67 made to the state for the money advanced by the warden, and also a claim of \$36.00 made for commissions on the purchase.

This constitutes a clear violation of the law forbidding the warden to contract with the institution, and the iniquity of the practice is manifested by the fact that there is no way of ascertaining whether or not the transaction reported by the warden as above set forth is or is not an honest report thereof; and while the committee cannot find that this transaction was not as reported, a practice ought not to be longer tolerated that has placed the state in such a position that it cannot call its officers to account for any irregularity that may have existed.

During the past twelve years the claims allowed for the wardens for expenses on such trip as have mentioned aggregate over \$5,000.00.

TAKING OF REBATES ON THE PURCHASE OF SUPPLIES

Your committee finds that the many allegations that rebates were paid to the purchasing officers of the penitentiary on supplies purchased are unfounded in fact, and that no such rebates were taken.

ALLEGED SALE OF STATE PROPERTY AND FAILURE TO ACCOUNT THEREFOR.

Your committee finds that the numerous allegations that property of the state has been sold and the proceeds not accounted for by officers of the institution are untrue and unfounded in fact, except as to the item of brick referred to in another part of this report.

IRREGULARITIES NOT CAPABLE OF CLASSIFICATION.

It would seem that for years past almost every feature of the business of the institution has been irregularly conducted. Instances of irregularity are so many in number and so variant in character, that an attempt to mention them all in detail would ex-

tend this report beyond all practical limits, but at this point your committee respectfully presents the following example:

In the month of November, 1901, Warden Boucher having been authorized by the board of trustees to go to Yucatan to purchase fiber, arranged with the First National Bank of Bismarck to procure for him a letter of credit in the sum of \$50,000, for which it was agreed he, or the institution, should pay whatever charge was made therefor by the First National Bank of Chicago, through which the letter was to be issued. \$50,000 of the state's funds was thereupon turned over to the First National Bank of Bismarck and forwarded to the First National Bank of Chicago, where it remained on deposit, drawing interest at the rate of 2 per cent for a period of one month. The \$50,000 letter of credit was taken by Mr. Boucher to Yucatan, but not used, and about one month after its issuance was returned to the issuing bank.

For the issuance of this letter of credit the First National Bank of Chicago charged the First National Bank of Bismarck \$250.00, credited the last mentioned bank with the interest earned on the \$50,000 before mentioned, and remitted to the First National Bank of Bismarck, by way of rebate, \$125.00. About two weeks after the return of the letter of credit, the First National Bank of Bismarck presented its claim for \$250.00, the alleged cost of the letter of credit, without any reduction for rebate or interest, and collected the full amount from the state. In the meantime, no note or entry of any kind was ever made upon the books of the institution showing the transaction, or any part thereof, and no entry has ever been made upon the books of the institution showing that the \$50,000 in question ever left its funds or was ever returned thereto.

It may also be said in passing that the contract under which said letter of credit was issued was submitted to the committee and upon its face provided that a commission or compensation equivalent to $\frac{1}{2}$ of 1 per cent would be charged upon the aggregate amount of all drafts drawn against the said letter of credit. No drafts were drawn against it and consequently the commission of \$250.00 was not only unlawfully collected and paid, but was collected and paid contrary to the terms of the contract itself.

The startling part of this transaction is not the petty deceit by which the state in effect lost the \$250.00 and interest on \$50,000 for one month, but the fact that such lack of system existed that it was possible for \$50,000 of the state's money to be circulated for thirty days in a foreign country, in the hands of an official not authorized to have its custody, and no entry of the transaction ever appear upon the books of the institution.

PAYMENT OF INTEREST TO BANKS.

Shortly after the beginning of operations by the twine plant, that institution became hampered by lack of funds with which to meet

payments upon invoices of fiber and of carrying charges thereon. Fiber is sold upon a cash basis only, and as the manufacturing season continues throughout the entire year and the selling and collecting season is only about four months each year, large amounts of cash are required to keep the plant in operation from the end of one collection season to the beginning of the next.

To meet this condition the officers of the institution began in 1900 without authority of law, to make short time loans from banks to meet payments on fiber and pay freight thereon; these transactions taking the form of the banks taking up sight draft made upon the institution and sent for collection with the shipment. The amounts of these advances with interest charges would be presented and paid when funds were available.

Similar advances to take up drafts were also made on occasions when there were funds of the institution available, and in such cases the claims would be presented at the next meeting of the trustees. On such occasions as last mentioned the resort to the bank was unnecessary and the money should have been obtained from the state treasurer under the provisions of section 10380, Revised Codes. To thus borrow money and pay out interest charges was beyond any authority the boards or officers had. Their acts were therefore irregular, yet it is probably true that but for the assumption of such power the plant would at times have been compelled to suspend operations and lessen its output.

The following sums of money were paid out, by years, as interest on advances thus procured:

1900	\$ 90.63
1901	193.27
1902	489.61
1903	818.64
1904	577.57
1905	935.88
1906	1,070.88
1907 (Up to May 9th).....	591.44
1907 (From May 9th to December 31st)....	3,236.05
1908	1,003.87

Or a total of..... \$ 9,007.84

In the figures above given as interest are included certain items of exchange so stated that it is impossible to separate the interest and exchange. To make such separation in gross, the committee proceeds as follows: The total remittances upon which exchange was charged were \$1,398,296.75. Figuring exchange upon that total at $\frac{1}{8}$ of one per cent, the maximum rate, we obtain an item of \$1,747.87. Deducting this from the total of \$9,007.84, which represents interest and exchange together as above stated, we have a net result of \$7,259.97 as the total interest payment.

This continuous drain in the way of interest payments could be avoided and the officers relieved of the responsibility of making such loans by the enactment of the law already proposed permitting the emergency board to resort to the general funds of the state to meet such contingencies as have been mentioned. The importance of this and of making the state treasurer the institution treasurer is emphasized by the fact that during much of the time when interest was thus being paid, the state had idle funds in large amounts in the hands of the banks acting as institution treasurers, as shown in another part of this report.

IRREGULAR PURCHASES AND PAYMENTS ON BEHALF OF THE STATE BY WARDENS.

Acting apparently under color of section 10342, both Warden Boucher and Warden Hellstrom have gone beyond the authority conferred upon them and have from month to month advanced large sums of money and paid claims and purchased property on behalf of the state and presented their claims therefor to the trustees for audit. These advances amount to sums ranging from \$100.00 to as high as \$3,000.00 a month, and are for such items as freight payments, purchases of building material, farm implements, stock and supplies of different character, and advances to discharged inmates for temporary aid and transportation, under section 10367, Revised Codes. Section 10342 is intended to limit the warden's transactions to matters of immediate and pressing necessity creating emergencies, and he should not resort to that authority except to meet such emergencies.

The committee does not find that any bad faith has been exercised or any fraud practiced in this particular, but, as a matter of public policy, it believes that such dealings between the warden and the state should be confined to the narrowest possible limits and the strict letter of the law. The relations between the warden and the board are necessarily close and confidential, and in the nature of things claims presented by the warden will not receive the same close scrutiny that they would if presented by a stranger.

By the practice an opportunity is furnished for unfair and dishonest dealings. For example, in the matter of advancing money to prisoners and supplying them with transportation, an opportunity is presented to take advantage of their necessities and deal oppressively with them by requiring them to acknowledge the receipt of aid in larger amounts than is actually given. Except in the case of pardons, which might create an emergency, it is known in advance just when the prisoners will be discharged, and their aid and transportation can be audited and vouchers issued for delivery to them at the trustees meetings preceding the date of discharge equally as well as it can be audited and allowed to the warden upon presentation of his claim after the prisoner is gone.

ALLOWING MONEYS TO REMAIN ON DEPOSIT IN BANKS.

The law governing the making of remittances to the state treasurer, so far as it relates to the prison proper, is found in section 1273, Revised Codes, which provides in effect that the accounting officer (the warden) shall cause remittances to be made from the institution treasurer to the state treasurer at the end of each fiscal quarter. So far as the remitting of these funds is concerned, we find that the law has been observed at all times.

The law governing time and manner of remittances from the institution treasurer to the state treasurer, of moneys derived from the operation of the twine plant, is found in section 10382. It provides in effect that whenever the accumulations amount to \$10,000.00 the moneys shall be transmitted to the state treasurer by the warden.

Prior to May, 1907, the institution treasurer was the First National Bank of Bismarck and since that time it has been the Bismarck Bank. Prior to 1904, there were no substantial violations of law in regard to the remittance of twine plant funds, but since that time there have been a number of violations, some technical and some substantial. By technical violations we refer to the fact that during the collecting season funds came into the hands of the warden in amounts often more than \$10,000.00, and sometimes as high as \$35,000.00, in a single day. To comply with the law strictly deposits would have to be made with the institution treasurer sometimes three or four times in a day and corresponding checks drawn against the institution treasurer in favor of the state treasurer. The clerical work of entering and checking up the great number of small remittances which go to make up the aggregate receipts is such that it is, undoubtedly, oftentimes impracticable, if not impossible, to make the remittances to the state treasurer oftener than once in three or four days. And there have been many occasions when during the three or four day periods between remittances, moneys in the hands of the institution treasurer have accumulated to sums ranging from \$30,000.00 to \$75,000.00.

Without attempting to point out each specific instance, the committee reports that there have been many occasions where the moneys in the hands of the institution treasurer have accumulated beyond \$10,000 and remittances had not been made to the state treasurer for periods varying from a week to two weeks. In addition to the occasions thus generally referred to we point out the following specific instances in which the law has been unjustly violated.

On the first day of November, 1905, there was \$41,095.35 in the hands of the institution treasurer. No remittance of this amount was made until the 29th day of December, 1905, when the accumulation amounted to \$46,482.71. Following this remittance of December 29th there had accumulated in the hands of the institution

treasurer, on January 13, 1906, more than \$10,000.00. On April 2d it amounted to more than \$20,000 and no remittance was made until the 30th day of June, 1906, when the amount accumulated amounted to \$21,279.73. On August 3rd, following the last mentioned date, the fund in the hands of the institution treasurer exceeded \$10,000.00. On September 27th it had exceeded \$20,000.00. No remittance was made until October 15th, when the accumulation amounted to \$26,217.79. On November 7, 1906, the funds in the hands of the institution treasurer amounted to over \$45,000.00. No remittance was made to the state treasurer until November 17th, when the fund had accumulated to over \$96,000.00. On December 5, 1906, there was more than \$10,000.00 in the hands of the institution treasurer and no remittance was made until December 29th, when the accumulation amounted to over \$32,000.00.

By chapter 40 of the laws of 1907, section 10382 was amended, the effect of the amendment being to obviate the necessity of the warden depositing funds realized from the sale of twine with the institution treasurer and permitting him to hold such funds in whatever manner he might see fit until the end of each month without regard to the amount of the accumulation, when he should remit direct to the state treasurer and take his receipt for the remittance. This is the law under which Warden Hellstrom has been operating, and we find there has been no occasion when he has allowed the last day of the month to go by without turning the funds over to the state treasurer. He is, therefore, not open to the charge that has been made of having unlawfully retained moneys on deposit in banks when they should have been in the hands of the state treasurer.

On this subject we have further to say: The failure on the part of the warden to make remittances to the state treasurer under the law prior to 1907, whenever \$10,000.00 had accumulated does not by any means cover the extent to which the state was deprived of the use of the funds, for in the ordinary transaction of the business there was a period ranging from one to eight days after the order of remittance was drawn before such order was presented and the cash actually received at the state treasurer's office; in the meantime the funds were actually in the hands of the institution treasurer at the same profit to it and the same loss to the state as though the remittance in form had never been made, and as a result, during the collection season there were daily balances in the hands of the institution treasurer ranging from \$20,000.00 to \$80,000.00, averaging during the collection season perhaps \$40,000.00.

The amendment of section 10382, to which we have referred, we consider a piece of positively vicious legislation. By it the warden is permitted to hold in his own hands or leave on deposit in banks an entire month's accumulation of money without regard to amount, and as has been heretofore pointed out, this might well be \$30,000.00

on the first day of the month and amount up to a half million dollars by the end of the month, and in the transaction of the business of the plant at its present magnitude the warden or his bank might well have possession and use of an average of \$50,000.00 for the entire year. In our judgment, such vast sums of money should not be allowed to accumulate and remain in the hands of an official whose bond is but \$15,000.00. Chapter 40 of the laws of 1907, which carries this amendment, was introduced by Senator Little, president of the First National Bank, which Bank was at that time carrying the warden's accounts.

By thus specifically calling attention to this amendment we wish to emphasize the desirability of making the state treasurer the custodian of all funds realized from the sale of twine without having them pass through the hands of any third party as treasurer or otherwise.

UNLAWFUL PUNISHMENT AND ABUSE OF INMATES.

Your committee finds that during the administration of Warden Boucher corporal punishment was frequently inflicted on inmates in violation of the statute.

That the most common manner of inflicting such punishment was by suspending persons, with handcuffs attached to their wrists, from a hook in an adjustable rack, and while thus suspended, whipping them on the bare back with a heavy strap of sole leather or belting.

Your committee further finds that under the administration of Warden Boucher, officers of the institution frequently committed assaults of a dangerous and unjustifiable character upon inmates of the institution and seriously beat, bruised and wounded them to a degree far beyond what was necessary in the maintenance of discipline.

That under the administration of Warden Boucher an insane inmate was retained in the institution for a considerable time, to wit: about three months immediately preceding the close of his administration, without any attempt to have him committed to the insane asylum, and such inmate was so neglectfully cared for as to shock the ordinary sense of decency and bring reproach upon the administration of a public institution charged with the care of such persons.

COST OF BUILDINGS.

Your committee finds that the building known as the dining-room annex, erected in 1905 and 1906, and the building known as the hospital, erected in 1906, each cost the amounts of money reported to have been expended in their construction; and further finds that each of said buildings is built in a fairly good and workmanlike manner. But as to the hospital building, your committee finds that it is not suitable for hospital purposes and is not adapted to any use of the institution, and therefore represents an extrava-

gant and wasteful and ill-advised expenditure of the public money.

Your committee finds that the building known as the new cell-house, erected in 1907 and 1908, is exceptionally well constructed and adapted to the use for which it is intended; that it cost the full amount of money purported to have been expended therein, and is of that character that it is a credit to the state and the management under which it was constructed.

In connection with the last mentioned building specific charges were made to the committee that irregularities were practiced in the manner of letting the contracts for the plumbing, heating and steel work. The committee finds the fact to be that the contract for plumbing was let upon competitive bidding, at which five bids were submitted, and the contract was awarded to the lowest bidder; that the price was not excessive and that the work was done in a firstclass manner.

As to the steel work your committee finds the fact to be that the contract therefor was let upon competitive bidding to the lowest bidder offering the quality, character and style of work installed and that the steel was installed in a firstclass manner.

Allegations were also made to the committee that excessive charges were made and allowed for services and expenses of the architect who prepared the plans and supervised the construction of the building, but the committee finds the fact to be that the architect was allowed a fee of \$1,500, with a provision for the payment of \$25.00 for each trip necessarily made from Fargo to Bismarck in supervising the construction, the total amount allowed for such trips being \$575.00, making a total of \$2,075.00 for the architect's services, which amount the committee finds to be reasonable and slightly less than the compensation of architects as fixed by the American Association of Architects.

PURCHASE OF A TRACTION ENGINE.

Your committee finds that the allegation that a traction engine was purchased by the board of trustees with the connivance of Warden Hellstrom in 1907 at an exorbitant price and without the institution's having use for such engine, is not true. On the contrary, the engine in question was purchased at much less than its regular selling price. The expenditure was a judicious one under the circumstances existing and the engine is still a valuable and useful piece of machinery for the institution.

Allegations were also made to the committee that the engine in question was purchased from or through the warden while he was acting in the capacity of agent for the Northwest Thresher Company, the manufacturers thereof. We find this to be untrue. The warden's connection with the thresher company terminated in April, 1907, and the engine in question was not purchased until June following.

TWINE PLANT EARNINGS.

Your committee has been particularly requested to report upon one question in connection with the twine plant investigation, namely, the padding of accounts and inventories and the falsifying of records to make it appear that the earnings of the institution were greater than they really were; and in connection the purpose of such falsification.

In order to do this the committee has been obliged to build temporary tracks around this part of the investigation and its conclusions are herewith submitted, based upon the presumption that no material fraud or discrepancy will be disclosed upon the complete audit of the accounts and the final report upon the twine plant matters, which, as before stated, must be deferred for the present.

It is found that from the beginning of operations of the twine plant in 1900 up to December 31st, 1906, the actual net earnings were \$151,384.98. The earnings as claimed by the reports of the warden for the same time were 163,154.98, being a difference of \$11,770.00, which represents a padding of inventories and the reconciliation of erroneous debits and credits, each practically offsetting the other.

The padding of inventories seems to have consisted of listing stock on hand at the price of finished product, and it is difficult to see what purpose could be accomplished, if any purpose there was.

From December 31st, 1906, to December 31st, 1908, the actual net earnings of the twine plant (with the same reservation as heretofore expressed) were \$71,799.83. The apparent earnings were \$60,009.83. The difference of \$11,770.00 is accounted for by the fact that the operations of 1907 and 1908 began on the basis of the padded inventory and were closed upon a correct inventory of valuation. So the earnings of the last biennial period are shown upon the records of the institution as \$11,770.00 less than they really are.

These errors and misrepresentations, intentional or otherwise, have resulted in no loss to the state.

Out of the earnings for the entire period there has been transferred by order of the emergency board to the sinking fund for the payment of institution bonds, \$137,360.34. The transfer was entirely proper, but its expediency at this time may be open to question, inasmuch as it has reduced the working capital and tended to hamper the operations of the twine plant.

UNNEGOTIATED BONDS.

In 1901 the legislature authorized the issuance by the board of trustees of the state penitentiary of \$210,000.00 of bonds.

Of this bond issue \$169,000.00 was negotiated. In the course of its investigations the committee has learned incidentally that of

the \$41,000.00 of such bonds not negotiated there are in the penitentiary office, \$20,000.00. These bonds are fully executed and in form to be negotiated, except the coupons are not signed; but the first bond in the series, now in the penitentiary office, shows that the coupons were signed with rubber stamp and we are advised that the coupons on the entire issue were so signed. The possibility will readily suggest itself that any designing person might procure the necessary stamp and complete the coupons. What has become of the \$21,000.00 of such bonds that were not negotiated and are not in the office of the penitentiary is unknown. As this bond issue was unconstitutional, no financial loss would fall upon the state if such bonds were disposed of, but a rather serious fraud might be perpetrated upon the public. Some steps should be taken to ascertain what has become of the missing bonds and provide for the cancellation or destruction of those now in the penitentiary office.

Your committee takes occasion at this time to extend its thanks to the present management of the penitentiary for the very courteous treatment that its representatives have received at the hands of the warden and other officers of the institution, and to acknowledge the assistance that has been given it by the various officers and employes in every instance where assistance has been called for or has been possible.

The same may be said to be true of all persons connected with the previous management of the institution. Without exception, testimony has been given freely and every possible channel of information thrown open to the committee. The freedom with which the banks and business houses of Bismarck have thrown open their books and records to the committee, and submitted their officers and employees to examination has been greatly appreciated, showed a commendable public spirit and a desire to give the utmost publicity to all their dealings with the institution. This policy on their part has been the means of greatly expediting the work of the committee and lessening the expense of the investigation.

Your committee at this time especially and emphatically expresses its appreciation of the invaluable services rendered by its counsel, Mr. A. G. Divet, in the prosecution of this inquiry. His counsels have been found, in every instance, to be sound and well established, and his knowledge of the law applicable to every question, exhaustive and comprehensive. He has not hesitated at the performance of duties which ordinarily fall to the lot of others than attorneys, but when occasion demanded, acted in the capacity of architect, builder, accountant or otherwise in order to familiarize himself and the committee with the facts, and, in short, to bring results.

Your committee earnestly requests that its appreciation may be shared by whoever may take up and complete its labors, and that in justice to itself and the state, the work yet remaining to be done

should have the benefit of the familiarity he has acquired with the subject matter, and be completed under his supervision.

Your committee also calls your attention to the fact that Mr. George Schnepfer, its secretary and stenographer, has in the performance of his duties necessarily worked nights, Sundays and holidays in order to keep pace with the work. His time during the business hours has necessarily been taken in reporting the work of the committee and its counsel, and in taking testimony, and his transcripts thereof gotten out at night or on holidays. His services have been invaluable, and it is recommended that suitable action be taken looking toward the making of fair and reasonable compensation therefor, in addition to the ordinary per diem allowed him as a legislative stenographer.

Your committee also wishes to express its appreciation of the valuable assistance it has received from Mr. R. D. Webb, in charge of the work of accounting being conducted by Cooper, Temple & Company. Mr. Webb has not confined his work to the mere matters of the audit of the books, but has on many occasions departed therefrom at our request and rendered valuable service in speedily picking out and furnishing information upon isolated details connected with the books.

We take pleasure in commending Mr. Webb and his firm to the favorable consideration of the person or persons charged with the completion of the work of accounting.

The committee desires also to express its appreciation of the courtesy and forbearance of those representatives of the press at Bismarck who have refrained from giving circulation to the sensational reports from time to time claimed to have emanated from its sessions and which necessarily annoyed and hampered it in the performance of its duties.

IN CONCLUSION.

Your committee has to state that the time it has had to perform its work has been all too short considering the extent of its undertaking, and many matters of detail have necessarily been passed.

At the outset of its labors it was confronted with a great mass of rumors, insinuations and indirect allegations, in effect charging citizens and officers of the state with corrupt and irregular practices.

Many of these charges were so palpably without foundation as to require but little consideration, but many others were sufficiently direct, or connected with circumstances sufficiently significant to not only justify, but require that they be investigated.

The committee cannot attempt to go into details and make a specific finding upon every question that has come before it, but must content itself with the statement that for every matter reported upon probably ten have received its attention.

The general finding is here made that as to all subjects here

investigated and not herein specifically mentioned, no dishonesty, corruption or irregularities have existed.

The investigation of the great mass of charges, which has led to the establishment of no irregularities, has occupied a very large proportion of the committee's time and been responsible for a considerable proportion of the expenses that have been incurred.

It has been the committee's understanding of its duty that it was not only to follow such lines as pointed to the existence of corruption or irregularities on the part of those charged, but also to follow those that led to the exhonoration of any who had been unjustly accused.

All figures in connection with matters involving the books and accounts may be subject to slight modifications when the accounting is completed.

While it is to be regretted that any dishonest practices or irregularities have existed in connection with the management of the state institution, yet the committee believes that the state is to be congratulated upon the fact that out of the great mass of serious charges that have been circulating for years past, so few acts of positive corruption have been found to exist, and your committee believes that the clearing of the atmosphere surrounding this institution is well worth all it has cost.

In the course of its labors the committee has collected a mass of complications and figures connected with the accounts and buildings, estimates of costs of construction and other matters too numerous to mention and too voluminous to set out in detail herein, some of which might, in the future, be valuable to the state. We have caused such papers and compilations to be conveniently grouped together and will turn them over to the warden of the penitentiary to be kept among the records of the institution.

RECOMMENDATIONS.

Your committee has already in a preliminary report recommended the passage of an act authorizing some officer to contract with some firm of public accountants for the installation in the office of the penitentiary and twine plant of a scientific and up-to-date system of bookkeeping. This recommendation has already been embodied in a bill that is now before you. Upon the recommendation of the committee a bill has also been introduced providing that the state treasurer shall be made the treasurer of the penitentiary.

We now take occasion to endorse each of said bills with our unqualified approval and state in connection therewith that as our work has progressed we have been continually more and more impressed with the belief that such laws as are embodied in those bills are almost a necessity for the proper and regular conduct of the affairs of the institutions.

Your committee has in this report carefully pointed out matters

in connection with the twine plant business upon which it is unable to report. These matters have been separated from all others that were under consideration; their investigation can be as well continued by other persons as by this committee and desiring to be relieved from any further duties in that behalf, the members of the committee now respectfully recommend that the governor, state auditor and secretary of state be authorized and directed to take up the investigation of the matters upon which this committee has been unable to report, and that by appropriate resolution they be constituted a board for that purpose, and given such power and authority as will enable them to carry on the work and bind the state for the expenses connected therewith.

Other recommendations by the committee have been stated in the body of the report, in connection with the different matters therein mentioned.

Now, therefore, in consideration of all things hereinbefore stated and believing it has performed its full duty, your committee lays down its labors and respectfully asks that it be dismissed.

Bismarck, North Dakota, March 4, 1909.

Respectfully submitted,

ED PIERCE, Chairman.
D. H. McARTHUR,
W. B. OVERSON,
A. L. PEART,
FRED J. TRAINOR,
T. J. ATWOOD.

REPORT OF EXAMINATION
NORTH DAKOTA TWINE PLANT
AND PENITENTIARY

March 1, 1897—December 31, 1908

REPORT

St. Paul, August 7, 1909.

HONORABLE JOHN BURKE, Governor,
HONORABLE ALFRED BLAISDELL, Secretary of State,
HONORABLE D. K. BRIGHTBILL, State Auditor,

Special commission under the provisions of House Bill 374, as authorized by the Elventh Legislative Assembly of the State of North Dakota, and approved March 12th, 1909.

GENTLEMEN: Agreeable with the directions received we have made an examination of the books and records of the North Dakota Penitentiary and twine plant as originally undertaken and directed by a joint committee of the Eleventh Legislative Assembly of the state of North Dakota.

In our work and investigation we have followed the written instructions prepared by Mr. A. G. Divet, special counsel to the joint committee from the legislature.

A review of these directions reveal that directions number one, three four and seven specially relate to the Penitentiary Proper, and that directions number two, five and six relate to the Twine Plant proper, and that direction number eight relates to a general review of the methods employed in conducting the operations of both properties. In our report of this investigation, we respectfully submit the results of our examination and investigation under these three general heads as follows: Penitentiary Proper, Twine Plant and Review and Results of Examination.

CONSIDERATION OF MATTERS RELATING TO THE PENITENTIARY PROPER.

Question No. 1.—(a) Do the records of the institution show how much brick was manufactured?

Answer—We have made a most thorough search of the records and archives of the Penitentiary proper and find no record covering the amount of brick manufactured for the years March 1st, 1897, until about May 9th, 1907. Subsequent to and after this date, the warden has made an earnest effort to provide records which will reflect the amount of brick manufactured during this latter period.

(b) Do such records show the amount of brick that was used in the erection or improvement of the buildings at the Penitentiary?

Answer—As a result of our investigation we are prepared to say that no record was found which disclosed the amount of brick

used in the construction, erection or improvement of buildings at the Penitentiary up to October 11th, 1907. Subsequent to October 11th, 1907, records were found which disclosed amounts of brick used in the erection and improvement of the Penitentiary as follows:

New cell house 582,345 brick

Of the foregoing brick, 436,100 were charged to this improvement at the rate of \$8.00 per thousand, and 146,245 brick were charged to the improvements at the rate of \$10.00 per thousand.

(c) Ascertain what amount of brick was sold during the different years of the Boucher administration.

Answer—We have ascertained from the records examined the amount of brick sold during Mr. Boucher's administration and have set up in Schedule Number One of the Book of Details submitted herewith a complete statement of all recorded transactions relating to sales of brick during both the administration of Mr. Boucher and Mr. Hellstrom.

(d) Do the books of the institution disclose that any accounts were kept against purchasers of brick, aside from the entry on the cash book, showing the receipt of certain amounts of money for certain quantities of brick?

Answer—Prior to May 9th, 1907, no ledger or similar summarizing record was kept at the Penitentiary proper.

The only record kept at the Penitentiary proper prior to the above date, was a fast bound record known as the "Cash-book," and in this record, on the left hand page, was entered the legislative appropriation to the different funds or accounts, and the appropriations and disbursements authorized by the emergency board, and in the margin of the same page it was the custom of the Warden's clerk or bookkeeper, to enter the miscellaneous sales of farm produce, brick, etc. The marginal record of these transactions is not always clear and distinct as to the property sold, or as to names of the person or persons paying in the money. Therefore, it is our conclusion that the books of the institution disclose no ledger accounts or other evidence of transactions with customers of the Penitentiary other than was expressed on the margin of the "Cash-book," prior to May 9th, 1907.

Subsequent to May 9th, 1907, a small ledger was inaugurated and in this ledger are kept accounts with persons and customers who make purchases from the Penitentiary proper.

Question No. 3.—(a) Ascertain from the books the number of cattle purchased each year, and the number of hides of cattle accounted for each year, and if impossible to ascertain from the books the number of cattle bought, then the number of hides accounted for during each year, then ascertain the aggregate for the entire period of the Boucher administration, ending at the making of the inventory at the close thereof. In connection with this,

ascertain what the books show, if anything, as to the number of cattle raised by the institution each year, or in the aggregate.

Answer—The records of the institution as examined by us do not reveal any information as to the number of cattle raised at the Penitentiary.

We submit in Schedule No. 29, full and complete recorded details of cattle purchased.

We also submit in Schedule No. 5, all obtainable information relative to the sale of cattle, hides and other miscellaneous receipts.

Question No. 4.—Ascertain what the books disclose as to the purchase of office and dining room furniture for use in the institution; also household and kitchen furniture in the warden's residence. This inquiry is directed to the fact that at the close of his administration, Warden Boucher removed the furniture that was supposed to belong to the state, and employees of the office of the Penitentiary will furnish information as to just what was removed and what was left.

Answer—We find that in the year 1897 an appropriation of \$3,000.00 was made for the purchase of furniture and equipment for the warden's residence, and in Schedule No. 26 submitted herewith, we disclose the recorded expenditure of this money by months. The items of this expenditure are obtainable in the Penitentiary cash book for the months stated. Referring to the point of the inquiry in Question 4, we find that at April 7th, 1897, an inventory of the personal property belonging to the State of North Dakota was taken, and that no subsequent inventory of property was taken until about May 9th, 1907, and owing to the incomplete and primitive methods employed and the absence of information on the vouchers, it is impossible to state the contents of the Warden's residence, particularly where such contents relate to the property owned by the State of North Dakota.

Question No. 7.—(a) About four years ago a building known as the hospital building was erected; also an addition to the main building known as the dining room building. Ascertain the cost of the erection of those buildings, and have the vouchers showing the items of cost separated from other vouchers so that they may be conveniently obtained for further information.

In investigating the foregoing matters specifically mentioned, you need not go back of the Boucher administration which covered a period of 10 years immediately preceding the present administration, except in so far as is necessary as a basis for ascertaining the facts inquired about.

Answer—We submit Schedule No. 34, showing aggregate expenditures for the hospital of \$15,321.80, all during the biennial period March 1st, 1905, to March 1st, 1907. This schedule is based on the information contained in vouchers relating to hospital construction.

Relative to the addition to the main building, known as the

dining room building, we are unable to find any information in the vouchers which indicate specific application of moneys to this improvement, and we are therefore unable to submit the information desired.

In Schedule No. 14, we have set up the expenditures for repairs and improvements, and such schedule may or may not contain moneys expended for this improvement.

CONSIDERATION OF TWINE PLANT.

Question No. 2.—Ascertain from the books the amount in pounds of sisal, Manila and other fibres purchased each year since the operation of the plant, and the amount in pounds of finished product each year.

If, because of the inventories being taken in the midst of the manufacturing year, it is impossible to give the information asked for as to each year separately, then ascertain and report the aggregate of all fibre purchased from the time of the commencement of operations by the twine plant to the taking of inventory at the close of the Boucher administration, and the aggregate of all finished product accounted for, showing and including the amount thereof on hand at the time of taking the last mentioned inventory.

Answer—We submit herewith Exhibit No. 9, covering pounds of fibre purchased by annual periods from the year 1900 down to and including December 31st, 1908. Also in the same exhibit, the sales of manufactured product by pounds, and disclose therein the gain in weight of sales, over purchases and the percentage of such gain.

Question No. 5.—Ascertain how many claims have been presented to and collected from railroad companies on account of claims for overpayment of freight, damages to goods shipped, or other matters, and in connection therewith, ascertain whether there is any record of such claims against railroad companies, other than the record of cash received.

Answer—Prior to May 9th, 1907, no record was kept at the Penitentiary which reflected claims filed against railroad companies for rebates on freight or loss and damage in transit. Subsequent to and after this date, a record has been inaugurated, which reflects all claims as filed, with details.

Complying with the spirit of your inquiry, we have examined the correspondence files of the warden of the Penitentiary for the period prior to May 9th, 1907, and have ascertained the information therein contained, relating to railroad claims and have tabulated this information.

Under the authority and permission of Governor Burke, we have requested the Northern Pacific, Chicago, St. Paul, Minneapolis & Omaha and Minneapolis, St. Paul & Sault Ste. Marie Railway Companies to prepare statements covering all claims presented to

and allowed by them in behalf of the state of North Dakota on account of said Penitentiary and Twine Plant.

These statements have been cheerfully furnished us by the railroad companies and we have compared same with the records at the Penitentiary and find that all amounts shown by the railroad companies' statements to have been paid to the officers of the North Dakota Penitentiary, have by them been accounted for either on the books of the Penitentiary or on the books of the state auditor and state treasurer.

The amounts of claims so paid, have been included by us in our Exhibits of Moneys and received and disbursed in the operations of the Twine Plant.

Referring to the question of freight claims paid subsequent to the period May 9th, 1907, we find all claims properly accounted for on the books of the Penitentiary except the following:

Date of Claim	Number	Article	Amount	Date Paid	Draft Number
Nov. 3-08	039911	Twine	\$9.62	Nov. 9-08	830942
Aug. 17-07	070075	Bags	7.00	Sept. 18-07	51284
Aug. 29-07	198549	Twine	15.25	Sept. 23-07	51612

The foregoing claims are reflected in the certificate received from the officers of the Northern Pacific Railway Company and it is our opinion that these claims are filed for or on account of customers of the Twine Plant, and would not of necessity appear of record on the claim register of the institution.

CONSIDERATION OF CLAIMS FOR DUTY REFUNDS.

It appears to be the custom of the United States Government to refund duty paid on importations of Manila fibre, provided certain regulations provided by the treasury department are complied with. Correspondence was had with Henry W. Peabody & Company, of Boston, importing brokers for the Twine Plant, and all moneys disclosed by their statements to have been refunded by the United States government for Manila fibre imported by the Twine Plant was recorded upon the books of the Penitentiary, and same have been set up in our statement of moneys received and disbursed.

It further appears that an invoice of Manila fibre dated January 12th, 1907, for 2,000 bales, Ex—"Teucer," was entitled under regular conditions to a refund of duty in the sum of about \$1,900.00, and through failure of the then Warden to file and prepare affidavits, this amount is apparently lost to the state of North Dakota. Mr. Peabody says of this matter:

"You have never sent us certificates for 2,000 bales Ex—"Teucer" invoice January 12, 1907, and it is now too late for you to collect the refund. The secretary of war ordered on March 29th, 1902, that

documents showing the consumption of Manila in this country, must be deposited with the collector of customs at Manila within 18 months from the date of payment of the export duty. On September 14th, 1904, this time was extended to two years. The collector of customs has always refused to pay any refunds if the documents were not presented within this time. The act of congress of March 8th, 1902, distinctly says that Manila consumed in the United States shall be exempt from export duty, and we have always felt that if the manufacturer cared to take the case to the courts, it would be possible to make a collection after the expiration of the time limit imposed by the secretary of war."

This letter is dated at Boston, March 19th, 1909. In explanation of the delay in filing this affidavit, it is due Mr. Helstrom to say that the Treasury Department's regulations require that the fibre shall be actually manufactured prior to the preparation of the affidavit and filing of the claim for refund, and the records of the Twine Plant do not reflect the actual dates that this particular fibre was manufactured.

We recommend that proper affidavit covering the manufacture of this Manila fibre be prepared and delivered to the attorney general of North Dakota, with the request that he take the matter up with the treasury department at Washington, through your representatives in congress in an endeavor to collect the same.

Question No. 6.—It is required that the Twine Plant remit to the state treasurer all moneys collected, making such remittances sufficiently often that not more than \$10,000.00 shall remain in the hands of the institution. Ascertain on what occasions the institution has failed to comply with this requirement, the amounts of moneys thus withheld from the state, and the period of time during which it was thus withheld. Some such circumstances are shown by the ledger account of the state treasurer during the years 1908 and 1906. And in this connection ascertain where moneys thus withheld from the state were kept.

Answer—Replying to the foregoing question, we submit herewith a statement disclosing moneys received by N. F. Boucher, accounting officer, together with the date and amount of such receipt, also the date said moneys were shown to have been received by the state treasurer, and the same information as to moneys received by the First National Bank of Bismarck institutional treasurer.

Moneys Received by N. F. Boucher, Accounting Officer.		Deposits Received by State Treasurer.	
Date	Amount	Amount	Date
Oct. 10, 1901	\$ 395.75		
Oct. 12, 1901	261.00		
Oct. 18, 1901	1,688.44		
Oct. 21, 1901	2,539.00		
Oct. 26, 1901	2,186.93		
Oct. 30, 1901	756.97		
Oct. 31, 1901	2,592.18		
Oct. 31, 1901	1,460.97	\$ 11,881.24	Nov. 5, 1901
	\$ 11,881.24	\$ 11,881.24	
Nov. 4	\$ 11,830.95		
Nov. 5	9,787.65	\$ 21,618.60	Nov. 8
	\$ 21,618.60	\$ 21,618.60	
Nov. 7	\$ 1,090.66		
Nov. 9	6,783.46		
Nov. 11	910.25		
Nov. 13	529.35		
Nov. 14	782.87	\$ 10,096.59	Nov. 18
	\$ 10,096.59	\$ 10,096.59	
Oct. 14, 1902	\$ 2,326.50		
Oct. 23	9,984.89	\$ 12,311.39	Oct. 29, 1902
	\$ 12,311.39	\$ 12,311.39	
Oct. 30	\$ 7,468.37		
Nov. 1	33,272.99	\$ 40,741.36	Nov. 6
	\$ 40,741.36	\$ 40,741.36	
Nov. 6	\$ 20,722.11	\$ 20,722.11	Nov. 10
	\$ 20,722.11	\$ 20,722.11	
Nov. 8, 1901	\$ 13,821.20	\$ 13,821.20	Nov. 10, 1902
	\$ 13,821.20	\$ 13,821.20	
Oct. 10	\$ 7,846.83		
Oct. 14	2,364.43	\$ 10,211.26	Oct. 16
	\$ 10,211.26	\$ 10,211.26	
Oct. 17	\$ 4,103.15		
Oct. 19	3,585.60		
Oct. 23	14,580.58	\$ 22,269.33	Oct. 28
	\$ 22,269.33	\$ 22,269.33	
Oct. 26	\$ 13,469.08	\$ 13,469.08	Oct. 28
Oct. 29	\$ 6,935.25		
Oct. 30	3,672.80		
Oct. 31	13,448.50		
Oct. 31	5,957.40	\$ 30,013.95	Nov. 3
	\$ 30,013.95	\$ 30,013.95	
Nov. 2	\$ 7,240.30		
Nov. 3	22,842.16	\$ 30,082.46	Nov. 9
	\$ 30,082.46	\$ 30,082.46	
Nov. 6	\$ 23,523.07	\$ 23,523.07	Nov. 9
Nov. 9	\$ 12,657.42	\$ 12,657.42	Nov. 11
Nov. 11	\$ 5,406.27		
Nov. 13	1,285.53		
Nov. 16	5,054.47	\$ 11,746.27	Dec. 5
	\$ 11,746.27	\$ 11,746.27	

First National Bank, Bismarck, Institutional Treasurer		Receipts	Deposits Received by State Treasurer.	
Date	Amount	Amount	Amount	Date
Oct. 17, 1904	\$ 6,270.50			
Oct. 24	15,897.95			
Oct. 26	8,109.15	\$ 30,277.60		Oct. 28, 1904
	\$30,277.60	\$ 30,277.60		
Oct. 29	\$ 8,870.00			
Oct. 31	12,852.85	\$ 21,722.85		Nov. 2
	\$ 21,722.85	\$ 21,722.85		
Nov. 1	\$ 28,645.70	\$ 28,645.70		Nov. 5
Nov. 3	\$ 20,428.35	\$ 20,428.35		Nov. 5
Nov. 4	\$ 12,382.17			
Nov. 4	10,562.45	\$ 22,944.62		Nov. 7
	\$ 22,944.62	\$ 22,944.62		
Nov. 7	\$ 12,041.10	\$ 12,041.10		Nov. 11
Nov. 10	\$ 9,767.38			
Nov. 12	5,765.12	\$ 15,532.50		Nov. 15
	\$ 15,532.50	\$ 15,532.50		
Nov. 17	\$ 13,064.32	\$ 13,064.32		Nov. 19
Nov. 19	\$ 13,234.19	\$ 13,234.19		Nov. 22
Nov. 28	\$ 8,162.35			
Nov. 30	4,433.44	\$ 12,595.79		Dec. 2
	\$ 12,595.79	\$ 12,595.79		
Dec. 6	\$ 5,237.31			
Dec. 12	5,857.72	\$ 11,095.03		Dec. 16
	\$11,095.03	\$ 11,095.03		
Dec. 17	\$ 2,372.25			
Dec. 26	6,920.13			
Dec. 31	1,126.32	\$ 10,418.70		Dec. 31
	\$ 10,418.70	\$ 10,418.70		
Oct. 20	\$ 9,581.61			
Oct. 26	9,932.25			
Oct. 28	15,909.05			
Oct. 30	7,296.15	\$ 42,719.06		Nov. 1, 1905
	\$ 42,719.06	\$ 42,719.06		
Nov. 2	\$ 34,028.55			
Nov. 3	19,106.15	\$ 53,134.70		Nov. 6
	\$ 53,134.70	\$ 53,134.70		
Nov. 6	\$ 19,699.96			
Nov. 6	12,262.51	\$ 31,962.47		Nov. 9
	\$ 31,962.47	\$ 31,962.47		
Nov. 10	\$ 16,204.82			
Nov. 13	8,816.68	\$ 25,021.50		Nov. 14
	\$ 25,021.50	\$ 25,021.50		
Nov. 20	\$ 10,101.02			
Nov. 27	7,988.27	\$ 18,089.29		Dec. 1
	\$ 18,089.29	\$ 18,089.29		
Dec. 16	\$ 15,018.71	\$ 15,018.71		Dec. 20
Nov. 1	\$ 41,095.35			
Nov. 30	1,008.45			
Dec. 29	4,578.91	\$ 46,682.71		Dec. 29
	\$ 46,682.71	\$ 46,682.71		
Jan. 5, 1906	\$ 5,828.82			
Jan. 13	6,217.20			
Jan. 31	2,817.44			
March 3	2,098.57			
April 2	3,119.40			
April 30	852.95			
May 31	345.35	\$ 21,279.73		June 30, 1906
	\$ 21,279.73	\$ 21,279.73		

First National Bank, Bismarck, Institutional Treasurer Receipts		Deposits Received by State Treasurer	
Date	Amount	Amount	Date
July 2	\$ 1,703.25		
July 12	801.50		
July 21	1,156.33		
July 27	3,792.25		
Aug. 3	5,969.33		
Aug. 8	1,379.78		
Aug. 11	1,239.75		
Aug. 16	1,657.53		
Sept. 4	405.32		
Sept. 26	1,076.00		
Sept. 27	708.00		
Sept. 29	1,111.00		
Oct. 4	1,513.75		
Oct. 6	1,478.25		
Oct. 10	979.75		
Oct. 11	401.00		
Oct. 15	845.00	\$ 26,217.79	Oct. 18
	<u>\$ 26,217.79</u>	<u>\$ 26,217.79</u>	
Oct. 18	\$ 3,070.00		
Oct. 19	2,734.40		
Oct. 23	1,630.45		
Oct. 24	2,280.13		
Oct. 29	14,638.70		
Oct. 29	3,270.30	\$ 27,623.98	Oct. 30
	<u>\$ 27,623.98</u>	<u>\$ 27,623.98</u>	
Oct. 30	\$ 14,827.40		
Oct. 30	11,353.02		
Nov. 2	20,691.25		
Nov. 3	34,348.10	\$ 81,219.77	Nov. 3, 1906
	<u>\$ 81,219.77</u>	<u>\$ 81,219.77</u>	
Nov. 5	\$ 35,017.15		
Nov. 7	10,622.88		
Nov. 9	7,570.40		
Nov. 10	6,832.05		
Nov. 12	4,858.00		
Nov. 14	3,013.49		
Nov. 15	7,871.01		
Nov. 16	13,499.90		
Nov. 17	7,676.38	\$ 96,961.26	Nov. 19
	<u>\$ 96,961.26</u>	<u>\$ 96,961.26</u>	
Nov. 19	\$ 6,292.74		
Nov. 21	8,056.80		
Nov. 22	1,389.04		
Nov. 23	1,400.30		
Nov. 24	1,239.90		
Nov. 26	1,999.26		
Nov. 28	6,131.34		
Nov. 30	1,012.23	\$ 27,521.61	Dec. 1
	<u>\$ 27,521.61</u>	<u>\$ 27,521.61</u>	
Dec. 1	\$ 2,750.10		
Dec. 3	6,932.23		
Dec. 5	3,191.85		
Dec. 7	3,456.60		
Dec. 10	3,085.04		
Dec. 12	3,457.34		
Dec. 13	3,591.47		
Dec. 17	1,662.65		
Dec. 20	193.00		
Dec. 29	4,199.64	\$ 32,519.52	
		.40 balance	Dec. 29
	<u>\$ 32,519.92</u>	<u>\$ 32,519.92</u>	

GENERAL REVIEW OF THE METHODS EMPLOYED IN CONDUCTING THE OPERATIONS OF BOTH PROPERTIES.

Question No. 8.—After completing the investigation as to the Boucher administration, then investigate the same subjects as to the present administration. Report generally upon any defects, shortcomings or imperfections in the systems of keeping accounts, pointing out particularly such defects as make it impossible or difficult to ascertain whether the management of the institution has been or is honest and provident or the reverse, and report not only upon anything improper in the records that are kept, but upon any failure to keep proper records as well. In short, full information is desired as to everything disclosed and not disclosed, showing what has been done by the management, or anything that has not been done that would make it possible for graft or mis-management to exist, where such possibility would be avoided if the records had been kept in full. Examine all reports of the warden and point out any inaccuracies that may exist in such reports. It is especially alleged that the profits reported at various times are not correct in that they fail to take any account of expenses. The warden will have the original reports on file.

TWINE PLANT OPERATIONS

Answer—We have made an exhaustive examination and analysis of the operations and revenues of the Twine Plant from the time of its commencing operation down to and including December 31st, 1908, and we submit herewith in the book of exhibits at page 67 thereof, a summary statement of operations and revenues of the Twine Plant by annual periods, supporting such summary statement by detailed annual statements of operations and revenue, more particularly described as Exhibits 1 to 8 inclusive.

Operations of the Twine Plant for the years 1900-01 were consolidated or grouped together, this for the reason that no copies of original inventories were found for the year ending December 31, 1900. However, Warden Boucher in his biennial report of period 1901-02 at page 18 of Exhibit "D" thereof, refers to a special report dated December 31st, 1900, and recites therein as a value of inventory at December 31st, 1900, the sum of \$44,126.68. An examination of the referenced report of December 31st, 1900, at pages 21 and 22 of Exhibit "E" thereof reveals that the quantities of material and product are disclosed and that no values are thereto asserted.

Definite values of material and product not being reliably available for that early period of plant operations, it was found to be more consistent and equitable to consolidate the operations of the two years into one statement.

TWINE PLANT CONSTRUCTION.

In preparing the annual statement of Twine Plant operations above referred to, we have made a careful analysis and tabulation of all expenditures incident to Twine Plant operations and Twine Plant construction, and have examined all vouchers evincing such expenditures and have determined therefrom those expenditures properly allocatable to plant operating expenses, and those expenses relating to Twine Plant construction, and in the statements of operations submitted herewith, we have included as operating expenses only those items consistently operating expenses, and have prepared a separate and special statement disclosing the construction expenditures from March 1st, 1899 to December 31st, 1907, inclusive, and have included therein those expenditures properly chargeable to "Twine Plant Construction Fund."

It appears from an examination of the vouchers and their distribution that at times certain amounts have been charged to twine plant operating that are properly allocatable as twine plant construction, and in the statement of Expenditures submitted herewith for twine plant construction, we submit detail of differences between our report and the state auditor's distribution of twine plant construction.

The statement of expenditures for twine plant construction will be found in the book of exhibits at page 84.

It is our conclusion that this statement should be made the basis of a journal entry for a transfer between the construction fund and the operating fund on the books of the Twine Plant as well as on the books of the state auditor.

TWINE PLANT INVENTORIES.

We have made a special analysis of the inventory values at the end of each fiscal period, and have revised the values expressed in the published inventories, reducing such values to the original cost of material in manufactured products, as near as the same can be determined at this late date. It was the custom of the Warden to figure his inventory of manufactured product at selling prices, for the purpose of stating the inventory value at the end of an annual period. It was deemed expedient and equitable to revise and re-state the inventory values in order to arrive at a true and accurate definition of the cost of manufactured product.

REPORTS OF WARDEN.

Reference is made to the warden's biennial report for period 1901-2 and the published figures therein shown, which reflect typographical errors that might cause considerable confusion and doubt as to the accuracy of the published statement. Particular reference is made to page 17 of this report and Exhibit "B" where the credits under date of December 31st, aggregate a total, as expressed in the report, of \$86,114.79, while as a matter of fact, the

three published figures under the word "Credit" actually aggregate \$56,114.79. The difference of \$30,000.00 being observably, in the amount expressed as deposited with the state treasurer, the printed figures disclosing \$34,370.87, while the actual deposits with the state treasurer for this period, as verified in this examination, were \$64,370.87.

We also call attention to the total expenditures for 1902 operating fund, as published in this report at page 16, the aggregate of such expenditures being therein expressed as \$50,038.77; comparing this amount with the warrants drawn on the operating fund, as published in exhibit "C" at page 17 (the amount is there expressed as \$150,038.77) discloses a difference of \$100,000.00, which is clearly a typographical error.

Such differences in published reports create confusion and incite comment and criticism until the same have been demonstrated to have been purely typographical errors.

PUBLISHED OPERATIONS OF TWINE PLANT, COMPARED WITH THE RESULTS OF THIS EXAMINATION.

In the summary operations of Twine Plant, there has been disclosed in red figures the comparable profits by annual periods, and immediately under these comparable profits, there has been expressed the Warden's published statement of profits, and for the purpose of more clearly stating the same, we submit herewith a special tabulation comparing said profit statements:

YEAR	Published Statement of Profits	Profits estimated by this examination	
		Profit	Loss
1900 .....	.....	.....	.....
1901	\$ 4,147.43	.....	\$11,643.99
1902	14,166.41	\$14,187.94	.....
1903	33,349.84	30,500.65	.....
1904	38,922.89	37,136.03	.....
1905	44,876.15	47,284.54	.....
1906	42,592.23	33,846.89	.....
1907	11,052.81	37,432.71	.....
1908	42,574.95	37,147.89	.....

The differences in these statements are largely traceable, first to the re-adjustment of inventory values at the end of annual periods, and secondly, to the transfers between the operating fund and the construction fund, hereinbefore referred to.

CONSIDERATION OF INTEREST ON TWINE PLANT BONDED DEBT.

For the purpose of enabling the state accounting officers to properly assert upon the state records the losses and gains of the Twine Plant, in accordance with provisions of statutes, there is submitted herewith a summary of profit and loss operations to December 31st, 1908, reflecting operating profits at December 31st, 1908 to be \$225,-892.66. There should be deducted from this amount the interest on the bonded debt of the Twine Plant.

It appears from the evidence submitted for examination that certificates of indebtedness aggregating \$150,000.00 were originally authorized, and of this sum, \$50,000.00 was applicable to the construction of the Twine Plant and \$100,000.00 for conducting its operations. Of the authorized certificates there was issued \$163,-993.00.

Of the certificates issued, \$75,000.00 thereof became due and payable November 1st, 1902, and were paid from the general bond fund of the state of North Dakota. Of the balance outstanding, \$75,-000.00 thereof was refunded by Twine Plant bonds; the remaining \$13,000.00 of outstanding certificates were redeemed through the construction fund as this amount represented money expended for the installation of machinery and equipment, and to meet the emergency, the sum of \$14,000.00 was transferred by authority of the emergency board from the operating fund to the credit of the construction fund.

In 1901 the legislature authorized the issuance of \$210,000.00 Twine Plant bonds and of this authorized bond issue, there was issued and sold in 1901 and 1902, \$94,000.00 thereof, thus making the total of outstanding bonds at the present time of \$169,000.00. These bonds bear interest at the rate of 4 per cent per annum and mature as follows:

Year.	Amount.
1921	\$75,000.00
1911	94,000.00

The annual interest charge on these bonds is \$6,760.00.

Prior to the second semi-annual bond interest payment of 1904, the interest on the certificates of indebtedness and the bonds had been paid by the state treasurer and by him charged to the "State Interest Fund."

All interest paid by the state treasurer on Twine Plant indebtedness prior to January 1, 1905, has never been reimbursed to the "State Interest Fund" from the Twine Plant operations and inasmuch as the profits of the Twine Plant have been sufficient to create a surplus and sinking fund, it is recommended that all interests paid by the state treasurer on account of twine obligations prior to January 1, 1905, be determined, and an entry made charging the "Sinking Fund" with the amounts so determined and crediting same to the "State Interest Fund."

SINKING FUND.

In January 1907, the state auditor and treasurer created a sinking fund by charging "Twine Plant Operating Fund" and crediting "Twine Plant Sinking Fund" with \$126,307.53.

At May 9th, 1907, and on the records of the Twine Plant an entry was made, charging "Bond Sinking and Interest Fund" and crediting "State Treasurer" with \$126,307.53. At the time this entry was made on Twine Plant Records, the Profit and Loss account, disclosed a credit balance of \$197,341.23. The entry to have been made on Twine Plant books at this time, should have been charged to "Profit and Loss Account" and credited "Sinking Fund" with \$126,307.53, instead of opening a new account with "State Treasurer."

In February, 1907, the state auditor and state treasurer transferred \$16,900.00 from the "Twine Plant Sinking Fund" to the credit of the "State Bond Interest Fund," covering Interest on Twine Bonds for period of last half of 1904, and all of 1905 and 1906. They also subsequently charged this account in the sum of \$10,140.00 for interest paid on Twine Plant Bonds for 1907 and first half of 1908. In March, 1907, an entry was made reimbursing of "State Bond Fund" with original redemption of Twine Plant certificates, and that amount was charged to the "Sinking Fund" in the sum of \$75,000.00.

To properly reflect conditions that should appear on Twine Plant records, and to disclose the Sinking Fund as same appears on records of state auditor and state treasurer, the following statement is submitted and recommendations made that same be correctly established on records of the Twine Plant:

SCHEDULE 1.

TWINE PLANT PROFIT AND LOSS ACCOUNT.

	Charges	Credits
1900-1901 Losses	\$ 11,643.99	
1902 Profits		\$ 14,187.94
1903 Profits		30,500.65
1904 Profits		37,136.03
1905 Profits		47,284.54
1906 Profits		33,846.89
1907 Profits		37,432.71
1908 Profits		37,147.89
Total	\$ 11,643.99	\$ 237,536.65
Net profits	225,892.66	
Total	\$ 237,536.65	\$ 237,536.65
Net profits		\$ 225,892.66
January, 1907, Transfer to sinking fund	\$ 126,307.53	
November, 1908, Transfer to sinking fund	11,052.81	
Balance in profit and loss account	88,532.42	
Total	\$ 225,892.66	
Balance in profit and loss account		\$ 88,532.32

TWINE PLANT SINKING FUND ACCOUNT.

January, 1907, Transfer from profit and loss account	\$ 126,307.53
November, 1908, Transfer from profit and loss account	11,052.81
Total	\$ 137,360.34

February, 1907, Interest one-half 1904-1905-1906	\$ 16,900.00	
July 1907, one-half interest 1907	3,380.00	
January, 1908, one-half interest 1907	3,380.00	
July, 1908, one-half interest 1908	3,380.00	
Total		27,040.00
Balance of sinking fund	\$ 110,320.34	
In March, 1907, the state auditor and state treasurer reimbursed the state bond fund by transferring from twine plant sinking fund, \$75,000, account of payment of certificates of indebtedness, previously paid out of state bond fund		
		75,000.00
The balance of twine plant sinking fund account on state records January 1, 1909, is	\$ 35,320.34	

ACCOUNTS AND ACCOUNTING ROUTINE.

The methods employed in treating accounting transactions of Twine Plant and the Penitentiary are crude and primitive, and the records do not properly reflect the economic operations of either activity, nor are the accounting relations between these institutions and the state auditor and state treasurer, organized on a correct basis. It would appear that the routine and records have failed to keep pace with the development and growth of the institution. As an evidence of the primitive methods employed at the Twine Plant, it was observed that these records revealed in 1907 a profit for the period January 1st, 1907 to May 9th, 1907, of \$37,743.84, while the sales of product during the same period were \$27.72.

Also in the matter of accounting relations between the plant and the state auditor and the state treasurer, it is observed that the outstanding bonds are shown on books of Twine Plant at \$175,-297.66, and on books of state auditor and state treasurer at \$169,-000.00, the latter being the correct amount. Of the difference, \$297.66, is found to be an arbitrary entry on books of Twine Plant, and the remaining difference of \$6,000.00 is located in the crude and imperfect methods of handling the refunding of the original certificates of indebtedness, and this difference should be adjusted through the operating funds on books of the Twine Plant, and the correct amount of bonds stated therein.

FIRE INSURANCE.

Fire insurance on Twine Plant buildings and machinery is paid by the state and charged to the "General State Insurance Fund," and this expense has at no time been considered as a charge to the Twine Plant revenues. Fifty Thousand Dollars of Fire Insurance is now carried on Twine Plant at an annual expense of about \$1,-125.00. Fire insurance on Twine Plant material and supplies is in force in the sum of \$126,000.00 (and may exceed this amount at certain seasons) at an annual cost of about \$2,000.00. This expense being paid from the Twine Plant operating fund and therefore enters into the operating expenses of the Twine Plant proper.

Warden Hellsrom in his 1908 report calls attention to the fact that prior to 1907 some \$16,250.00 has been paid for insurance premiums from "State General Fund" which has not been included in

Twine Plant operations and which was a proper charge against Twine Plant surplus and a credit to State General Fund. This statement was verified as being correct at state auditor's office.

Fire insurance is carried on state penitentiary buildings as follows:

Warden's residence	\$ 8,000.00
Hospital building	20,000.00
Penitentiary buildings	140,000.00

Total	\$168,000.00
-------------	--------------

The above policies are written for three year periods at an expense of \$4,589.00 or an annual cost of a trifle over \$1,500.00 per year. This insurance is paid out of "State General Insurance Fund" and does not appear as an operating expense on books of Penitentiary. It is our opinion that the expenditure for insurance should be reflected on the books of the Twine Plant and Penitentiary as an operating expense of those institutions.

PENITENTIARY APPROPRIATION RECEIPTS AND EXPENDITURES.

Verification and reconciliation has been made of the biennial appropriations from March 1, 1897 to March 1, 1907, and the recorded receipts and expenditures under these appropriations.

All expenditures were evidenced by properly approved vouchers which were compared with entries in the records and found to agree in all particulars.

All transfers between funds were examined and were found to have been properly authorized.

A comparison between the appropriations, receipts and expenditures shown by Penitentiary records, and the same information as shown by the books of the state auditor's office, revealed an unreconciled difference of \$233.77, represented by the unexpended balance of Water Supply account authorized March 1, 1895, and not carried forward by state auditor at March 1, 1897. See Schedule 8 for details.

Other differences were adjusted on the Penitentiary records, prior to leaving Bismarck.

We submit in the book of Exhibits, at page 66 the appropriation statement for biennial period, March 1st, 1907 to March 1st, 1909, at December 31st, 1908. It will be observed by an examination of this exhibit, that the state treasurer's balance at December 31st, 1908, was \$28,553.02; the balance shown on the Penitentiary records, as being on deposit with the state treasurer was \$28,786.79, the difference being \$233.77, as above explained.

CONCLUSIONS.

As far as the transactions recited in the records which have been provided and kept, this examination reveals no implied or intended dishonesty on the part of any administrative officer or employe.

The absence of regular and competent inventories of institutional property and supplies, and the omission to provide records and entries covering depreciation and obsolescence of furniture and machinery, and the consumption of material and supplies, prevent the preparation of statements covering these important features. However, it is quite impossible at this late date to state the ultimate disposition of much of the property of the institution.

Clerical errors and omissions will occur in any undertaking, and are readily corrected at the time of audit. Such clerical errors as have been observed in the process of this examination, have been noted herein, and suggestions have been made for their correction. A careful review of the results of the examination, forces the thought that there has been neglect in the matter of providing suitable and competent records and routine, and such neglect has caused the operations of the administrative officers to be questioned and criticised.

Economic results are necessary in every undertaking, and can only be reflected by the use of suitable records, and failure to provide such records places the good motives of administrative officers in the position of being doubted, and even criticised.

It is further concluded, that those in authority should require an early inventorying of all buildings, machinery, equipment, material and supplies, relating to the institution; that this property should be carefully appraised or priced and so prepared as to reveal location and description of the same in a consistent and comprehensive manner; that a ledger for the Twine Plant and Penitentiary proper should be inaugurated and the proposed institutional inventory should be properly established therein; that suitable and proper accounts should be established under each fund which will reflect economic operations in each fund or department of the institution; that a plan of monthly reports should be adopted, so as to reflect in consistent detail, the economics of operation and revenue, and they should be required to be filed at regular periods with the proper state officers; that prior to the closing of each biennial period, the accounts of the institution should be audited by competent public accountants and their certificates and statements thereof should be formally transmitted to the governor of the state, and there be accessible to the members of the legislature, or the general public.

We wish to make acknowledgment of the courtesies extended to us during the process of our work, by Ex-Warden Boucher, Warden Hellstrom and his assistants, and the state officers and their employees, who afforded us every facility and convenience in conducting our examination.

All of which is respectfully submitted,

COOPER, TEMPLE & COMPANY,
Certified Public Accountants.

By Herbert M. Temple, C. P. A.

BOOK OF EXHIBITS
Forming a part of the report of
EXAMINATION OF ACCOUNTS
NORTH DAKOTA
TWINE PLANT AND PENITENTIARY
March 1, 1907—December 31, 1908

RECEIPTS AND EXPENDITURES STATE PENITENTIARY PROPER FROM MARCH 1, 1897,
TO DECEMBER 31, 1908.

	Mar. 1, 1897 Mar. 1, 1899	Mar. 1, 1899 Mar. 1, 1901	Mar. 1, 1901 Mar. 1, 1903	Mar. 1, 1903 Mar. 1, 1905	Mar. 1, 1905 Mar. 1, 1907	Mar. 1, 1907 Mar. 1, 1908
Summary—						
Commencing balance	\$ 71,151.51	\$ 6,198.50 73,974.81	\$ 1,721.41 90,235.95	\$ 5,264.99 88,788.62	\$ 4,806.58 142,834.90	\$ 12,519.73 194,536.66
Receipts						
Total	\$ 71,151.51 64,933.01	\$ 80,173.31 78,451.90	\$ 91,957.36 86,692.37	\$ 94,053.61 89,247.03	\$ 117,641.48 135,121.75	\$ 207,056.39 178,269.60
Disbursements						
Total	\$ 6,198.50	\$ 1,721.41	\$ 5,264.99	\$ 4,806.58	\$ 12,519.73	\$ 28,786.79
Unexpended balance						
Receipts—						
Sales of brick	\$ 7,050.00	\$ 3,561.40	\$	\$ 7,652.12	\$ 7,852.00	\$ 8,630.60
Sale of farm products	1,042.81	2,948.16	3,635.95	2,967.33	.....	714.72
Inmates earnings	3,207.60	503.25	.....	.....	.....	185.15
Library fund .....	.....	.....	.....	525.17	204.80	297.52
Miscellaneous receipts	1,467.33	62.00	.....	1,144.00	1,778.10	3,408.67
Total—	\$ 12,767.74	\$ 7,074.81	\$ 3,635.95	\$ 12,288.62	\$ 9,834.90	\$ 13,236.66
Appropriations by legislature	\$ 48,350.00	\$ 64,400.00	\$ 86,600.00	\$ 60,500.00	\$ 102,000.00	\$ 181,300.00
Appropriations by emergency board	8,600.00	2,500.00	.....	16,000.00	.....	.....
Appropriations unused, uncanceled	233.77	.....	.....	.....	.....	.....
Appropriations unexplained	1,200.00	.....	.....	.....	.....	.....
Appropriations to emergency fund .....	.....	.....	.....	.....	31,000.00	.....
Total	\$ 71,151.51	\$ 73,974.81	\$ 90,235.95	\$ 88,788.62	\$ 142,834.90	\$ 194,536.66
Expenditures—						
Salaries	\$ 17,368.00	\$ 20,229.81	\$ 23,224.73	\$ 26,893.69	\$ 31,935.55	\$ 28,160.19
Provisions and supplies	18,753.37	29,351.08	24,687.89	21,538.15	26,876.52	34,943.99
Heat and light	4,467.83	5,679.36	7,070.93	5,822.41	4,638.77	6,132.95
Repairs and improvements	5,431.75	6,393.58	4,888.78	5,187.00	2,077.34	3,133.64
Hospital and medicines	1,145.34	1,846.18	1,808.12	2,041.35	2,649.37	2,567.92

Transportation discharged inmates, Schedule 16	3,310.15	3,926.56	2,419.15	3,512.83	4,659.64	5,478.30
Water service Schedule 17	1,688.03	1,496.03	3,164.29	5,729.75	5,129.76	2,970.03
Clothing Schedule 18	2,144.14	2,953.59	3,289.47	3,781.68	4,829.61	4,444.60
Bedding Schedule 19	543.32	552.20	426.19	632.53	1,068.78	850.61
Books and stationery Schedule 20	313.73	464.42	481.74	1,050.67	532.71	1,112.08
Rent of farm lands Schedule 21	930.80	1,138.60	1,080.50	775.20	257.60	740.10
Female ward Schedule 22	.....	.....	.....	.....	350.00	53.05
Incidentals Schedule 23	1,149.95	946.10	1,670.59	1,039.08	1,003.17	1,602.08
Penitentiary improvements Schedule 24	1,936.08	.....	.....	.....	.....	.....
Yard wall Schedule 25	274.97	5,334.64	8,011.22	5,925.30	.....	.....
Warden's residence Schedule 26	3,000.00	.....	.....	.....	.....	.....
Horse, barn and contents Schedule 27	1,741.18	3,626.15	275.00	555.00	500.00	1,220.09
Farm machinery Schedule 28	322.50	555.60	202.75	395.16	20.00	.....
Cattle Schedule 29	35.00	.....	3,593.71	1,593.53	3,342.03	.....
Hogs Schedule 30	.....	.....	.....	.....	85.00	.....
Furnishing cells Schedule 31	406.27	.....	.....	.....	.....	.....
Additional land Schedule 32	.....	957.90	.....	.....	.....	4,321.25
Sewer extensions Schedule 33	.....	.....	376.81	2,473.13	150.06	.....
Hospital Schedule 34	.....	.....	.....	.....	15,381.20	.....
Emergency fund Schedule 35	.....	.....	.....	.....	27,512.39	.....
New cell house Schedule 36	.....	.....	.....	.....	.....	75,633.40
Office quarters Schedule 37	.....	.....	.....	.....	.....	2,500.00
Brick yard Schedule 38	.....	.....	.....	.....	.....	2,625.41
Kitchen equipment Schedule 39	.....	.....	20.50	.....	.....	.....
Office equipment Schedule 40	.....	.....	.....	172.00	32.75	50.00
Power plant Schedule 41	.....	.....	.....	108.50	2,039.50	.....
Total	\$ 64,953.01	\$ 78,451.90	\$ 86,692.37	\$ 89,247.03	\$135,121.75	\$ 178,269.60

SCHEDULE 1.

STATEMENT OF BRICK SOLD FROM MARCH 1, 1897, TO DECEMBER 31, 1908.

SALE OF BRICK FROM MARCH 1, 1897, TO MARCH 1, 1899.

Date and Name	Number	Price	Amount	Total
Oct. 1897—None	2,000	\$7.50	\$ 15.00	
Oct. 1897—None	68,000	7.00	476.00	
Oct. 1897—None	104,000	7.60	790.40	
Dec. 1897—None	16,000	7.52½	120.40	
April 1898—None	2,000*	.....	11.20	
May 1898—None	5,000	7.60	38.00	
July 1898—None	30,000	7.60	228.00	
Jan. 1899—Alex. McKenzie	311,600	6.00	1,869.60	
Jan. 1899—Geo. Gussner	65,500	6.00	393.00	
Jan. 1899—Bismarck Tribune Co.	103,900	6.00	623.40	
Jan. 1899—M. Eppinger	92,900	6.05	557.94	
Jan. 1899—Chas. Kupitz	190,510	6.00	1,143.06	
Jan. 1899—First National Bank	114,200	6.00	685.20	
Jan. 1899—Glimber & Loomis	5,000	7.60	38.00	
Jan. 1899—S. M. White	8,000	7.60	60.80	
Total	1,118,610			\$ 7,050.00

SALE OF BRICK FROM MARCH 1, 1899, TO MARCH 1, 1901.

Date and Name	Number	Price	Amount	Total
Dec. 1899—Donahue & Hoffman	203,000	\$7.50	\$1,522.50	
Dec. 1899—C. B. Little	56,925	6.00	341.55	
Dec. 1899—Gull Lumber Co.	5,000	7.60	38.00	
Dec. 1899—Fifield Lumber Co.	5,000	7.60	38.00	
Sept. 1900—None given	132,510	.....	861.25	
Feb. 1900—Hughes Electric Co.	65,221	.....	521.30	
Feb. 1900—Bismarck Water Co.	15,000	6.00	90.00	
Feb. 1900—B. & W. Lumber Co.	20,000	6.00	120.00	
Feb. 1900—Emmons county	4,000*	7.20*	28.80	
Total	506,656			3,561.40

SALE OF BRICK FROM MARCH 1, 1901, TO MARCH 1, 1903.

None.

*Estimated.

SALE OF BRICK FROM MARCH 1, 1903, TO MARCH 1, 1905.

Date and Name	Number	Price	Amount	Total
Feb. 1903—Soo R. R. Co.	40,000	\$6.50	\$ 260.00	
Feb. 1903—H. C. Rhud	15,000	6.50	97.50	
Feb. 9103—Hughes Elec. Co.	34,250	6.50	222.62	
Feb. 1903—Bismarck Ele. Co.	4,000	7.00	28.00	
Feb. 1903—Bismarck & Washburn Lbr. Co.	30,000	6.50	195.00	
Feb. 1903—C. B. Little	20,000	6.50	130.00	
Nov. 1903—H. C. Rhud	10,000	6.50	65.00	
Nov. 1903—H. C. Rhud	5,000	8.00	40.00	
Nov. 1903—M. M. Cook	45,000	8.00	360.00	
Nov. 1903—Bismarck & Washburn Lbr. Co.	30,000	6.50	195.00	
Nov. 1903—Bismarck & Washburn Lbr. Co.	23,000	8.00	184.00	
Nov. 1903—P. C. Remington	100,000	8.00	800.00	
Nov. 1903—Capital Commissioners ..	174,750	8.00	1,398.00	
Jan. 1905—Capital Commissioners ..	**860,000	6.00	2,741.00	
Jan. 1905—C. B. Little	103,000	8.00	824.00	
Jan. 1905—Henry Tatley	6,000	8.00	48.00	
Jan. 1905—Bismarck & Washburn Lbr. Co.	8,000	8.00	64.00	
Total	1,508,000			7,652.12

**Less reduction.

SALE OF BRICK FROM MARCH 1, 1905, TO MARCH 1, 1907.

Date and Name	Number	Price	Amount	Total
June 1906—J. B. Sharp	25,000	\$8.00	\$ 200.00	
June 1906—Pat Moran	5,000	8.00	40.00	
June 1906—C. M. Dahl	3,000	8.00	24.00	
June 1906—F. E. Finck	26,000	8.00	208.00	
June 1906—Bismarck Tribune Co.	49,000	8.00	392.00	
June 1906—E. G. Patterson	137,000	8.00	1,096.00	
Jan. 1907—Pat Moran	14,000	8.00	112.00	
Jan. 1907—Miss. Valley Milling Co.	10,000	8.00	80.00	
Jan. 1907—Henry Tatley	186,000	8.00	1,488.00	
Jan. 1907—W. W. Bowe & Co.	39,000	8.00	312.00	
Jan. 1907—First National Bank	70,000	8.00	560.00	
Jan. 1907—Hughes Ele. Co.	84,000	8.00	672.00	
Jan. 1907—Theo. C. Haugthberg	134,000	8.00	1,072.00	
Jan. 1907—Jas. Kennedy	13,000	8.00	104.00	
Jan. 1907—H. C. Rhud	130,500	8.00	1,044.00	
Jan. 1907—E. G. Patterson	32,000	8.00	256.00	
Jan. 1907—Bismarck Tribune	24,000	8.00	192.00	
Total	981,500			7,852.00

SALE OF BRICK FROM MARCH 1, 1907, TO DEC. 31, 1908.

Date and Name	Number	Price	Amount	Total
1907				
April—M. E. Church	150,000	\$8.00	\$1,200.00	
Aug. 3—Pat Moran	5,000	8.50	42.50	
Aug. 18—Hart River Lbr. Company..	10,000	8.00	80.00	
Sept. 10—North Dak. Ind. Tel. Co...	3,600	8.50	30.60	
Sept. 13—C. Campbell	700	8.00	5.60	
Sept. 13—French & Welch	1,500	8.00	12.00	
Oct. 3—G. W. Wolbert Hdw. Co. ...	1,000	8.00	8.00	
Oct. 3—New cell house	154,000	8.00	1,232.00	
Oct. 11—W. W. Bowe	59,500	8.00	476.00	
Oct. 11—W. L. Read	8,800	8.00	70.40	
Oct. 25—New cell house	72,600	8.00	580.80	
Oct. 25—W. W. Bowe	54,000	8.00	389.60	
Oct. 25—H. L. Read	116,200	8.00	929.60	
Oct. 30—H. L. Read; less credit account 2,800 being soft brick			22.40	
Balance			\$ 907.20	
Oct. 25—New cell house	125,000	8.00	1,000.00	
Dec. 12—Bismarck Water Co.	66,856	8.00	534.85	
1908				
Feb. 8—New cell house	84,500	8.00	676.00	
Feb. 8—No. Star Lbr. Company	1,000	8.00	8.00	
Mar. 1—Bismarck Implement Co.	400	8.00	3.20	
None—Fort Lincoln	1,800	18.00*	32.40	
None—New cell house	146,245	10.00	1,462.45	
None—New cell house, less unpaid Mar. 1, 1908			1,005.00	
Balance			\$ 457.45	
Sept. 29—L. W. Sperry	3,000	8.00	24.00	
Oct. 1—T. F. Powers	13,120	9.00	\$ 118.08	
Oct. 2—T. F. Powers	12,500	9.00	112.50	
Oct. 5—T. F. Powers	12,500	9.00	112.50	
Oct. 6—T. F. Powers	12,500	9.00	112.50	
Oct. 7—T. F. Powers	12,500	9.00	112.50	
Oct. 8—T. F. Powers	14,800	9.00	133.20	
Oct. 9—T. F. Powers	12,500	9.00	112.50	
Oct. 10—T. F. Powers	12,500	9.00	112.50	
Oct. 12—T. F. Powers	27,500	10.00	247.50	
Oct. 13—T. F. Powers	15,000	9.00	135.00	
Oct. 13—T. F. Powers	15,000	9.00	135.00	
Oct. 14—T. F. Powers	13,120	9.00	118.08	
Oct. 15—T. F. Powers	15,000	9.00	135.00	
Oct. 16—T. F. Powers	15,000	9.00	135.00	
Total			\$1,831.86	
Less balance unpaid 12-31-08			1,031.86	
Oct. 14—Amount paid on account			\$ 800.00	
Oct. 30—Rev. Magin	10,000	8.00	80.00	
Less amount paid 12-31-08			80.00	
Nov. 5—H. C. Rue	2,000	8.00	16.00	
Nov. 5—Bismarck Construction Co. ..	5,000	8.00	40.00	
Nov. 12—J. J. Rice	500	8.00	4.00	
Total				8,630.60
Total	1,286,741			\$ 34,746.12

*Delivered.

SCHEDULE 2.

SALE OF FARM PRODUCTS FROM MARCH 1, 1897, TO DECEMBER 31, 1908.

FROM MARCH 1, 1897, TO MARCH 1, 1899.

Date and Name	Bushels	Price	Amount	Total
Wheat—				
Oct. 1897—John Boyle	\$ 35.00	
Flax—				
Oct. 1897—Fargo Linseed Oil Co.	378.77	
Potatoes—				
Dec. 1897—Guber Fruit Co.	74.37	194.94	
May, 1898—None given	123.57	197.94	
Onions—				
Dec. 1897—Bismarck El. Co.	112.25		
Dec. 1897—Gotleib Huber	81.25		
May, 1898—None given	5.00	198.50	
Corn and Seeds—				
Dec. 1897—O. H. Will & Co.	171.35	
Miscellaneous Products—				
Apr. 1898—Items marked (Products sold)	61.25	
Total				\$ 1,042.81

FROM MARCH 1, 1899, TO MARCH 1, 1901.

Date and Name	Bushels	Price	Amount	Total
Wheat—				
Dec. 1899—Mo. Valley Milling Co.	2,644.50	.....	\$1,322.20	
Flax—				
Dec. 1899—Pat Grady	21	.....	17.85	
Dec. 1899—Mo. Valley Milling Assn..	428 1/4	.....	449.65	
Feb. 1901—Fargo Linseed Oil Mills ..	.....	.....	348.06	
Corn—				
Feb. 1901—O. H. Will & Co. ....	.....	.....	225.10	
Hay—				
Feb. 1901—Michael Murphy, 2 cars hay	.....	.....	148.59	
Feb. 1901—C. D. Hendrich, 1 car hay..	.....	.....	66.25	
Feb. 1901—H. C. McCready, 2 cars hay	.....	.....	147.61	
Feb. 1901—J. D. Bacon, 2 cars hay...	.....	.....	127.79	
Feb. 1901—John White, 19 tons hay..	.....	.....	95.06	
Total			\$ 585.30	2,948.16

FROM MARCH 1, 1901, TO MARCH 1, 1903.

Date and Name	Bushels	Price	Amount	Total
Wheat—				
Sept. 1901—Miss. Valley Milling Co...	.....	.....	\$1,054.50	
Flax—				
Mar. 1902—Miss. Valley Milling Co. .	.....	.....	1,677.58	
Corn—				
Mar. 1902—O. H. Will & Co .....	.....	.....	655.30	
Hay—				
Sept. 1901—J. D. Bacon, 2 cars hay ..	.....	.....	123.57	
Onions—				
Sept. 1901—Gottlieb Huber	50	\$1.00	50.00	
Sept. 1901—Benton Transfers	50	1.00	50.00	
Sept. 1901—Chas. Kupitz,	35	1.00	25.00	
			\$ 125.00	
Total				3,635.95

FROM MARCH 1, 1903, TO MARCH 1, 1905.

Date and Name	Bushels	Price	Amount	Total
Wheat—				
Feb. 1903—Miss. Valley Milling Co...	987	.....	\$ 532.98	
Feb. 1903—Miss. Valley Milling Co...	492	.....	285.35	
Feb. 1903—Miss. Valley Milling Co...	403	.....	225.77	
			\$1,044.10	
Flax—				
Feb. 1903—Miss. Valley Milling Co...	463	.....	\$ 472.80	
None given—Miss. Valley Milling Co...	1,265	.....	1,285.43	
			\$1,758.23	
Potatoes—				
Jan. 1905—Chas. Kupitz	100	.90	\$ 90.00	
None given—Geo. Gussner	86	.....	75.00	
			\$ 165.00	
Total				2,967.33

FROM MARCH 1, 1905, TO MARCH 1, 1907.

None.

FROM MARCH 1, 1907, TO DECEMBER 31, 1908.

Date and Name	Bushels	Price	Amount	Total
Wheat—				
July 12-07—Miss. Valley Milling Co., marked one load .....	.....	.....	\$ 43.66	
Dec. 18-07—Miss. Valley Milling Co..	66	.94	62.04	
			\$ 105.70	
Flax—				
May 30-08—Wachter Dray & Storage Co.	101½	1.25	\$ 13.13	
Potatoes—				
Dec. 13-07—P. E. Byrne	8	.65	5.20	
Dec. 30-07—John Benke	10	.65	6.50	
			\$ 11.70	
Corn—				
Dec. 3-07—V. Kmitz	2	1.00	2.00	
May 13-08—W. E. Buen....	1,110	.....	16.85	
Nov. 2-08—A. Rester,	1	.....	1.50	
			\$ 20.35	
Hay—				
Oct. 21-07—M. J. Fadden .....	.....	.....	\$ 3.00	
Dec. 23-07—None given .....	.....	.....	3.00	
Dec. 31-07—None given .....	.....	.....	3.00	
			\$ 9.00	
Oats—				
Nov. 20-07—None given	325	.45	4.57	
Dec. 31-07—None given	905	.45	12.73	
			\$ 17.30	
Cream—				
Cream sold April 20-08 to Dec. 31-08..	.....	.....	\$ 470.54	
Hogs—				
July 18-07—J. R. Falconer, 3 hogs ...	.....	.....	\$ 18.00	
July 20-07—John Clark, 1 boar .....	.....	.....	10.00	
Dec. 16-07—Jas. McDonald, 1 boar ..	.....	.....	12.50	
Dec. 17-07—M. Falkner, 1 boar .....	.....	.....	12.50	
June 29-08—J. W. Burch, 4 small pigs	.....	.....	10.00	
Sept. 10-08—None given, 2 small pigs .	.....	.....	4.00	
			\$ 67.00	
Total				714.72
Grand total				\$ 11,308.97

SCHEDULE 3.

INMATES EARNINGS FROM MARCH 1, 1897, TO DECEMBER 31, 1908

FROM MARCH 1, 1897, TO MARCH 1, 1899.

Date.	From Whom and For What.	Amount	Total
Oct. 1897—No. Dak. Harness Co., contract labor.....		\$1,267.78	
Dec. 1897—Capital Commissioners, team and guards.....		450.00	
Dec. 1897—Mike Hess, threshing		89.00	
Dec. 1897—J. D. Hanson, threshing.....		72.72	
Dec. 1897—J. G. Bentley, threshing.....		6.50	
Dec. 1897—J. W. Burch, threshing.....		60.00	
Dec. 1897—Nat. Chilton, threshing		65.00	
Dec. 1897—J. A. Fields, threshing		50.60	
Apr. 1898—No information given		534.00	
July 1898—No information given		242.00	
Feb. 1899—Capital Commissioners, team and guard.....		370.00	
Total			\$3,207.60

FROM MARCH 1, 1899, TO MARCH 1, 1901.

Date.	From Whom and For What.	Amount	Total
Dec. 1899—J. W. Burch, threshing		\$113.25	
Dec. 1899—Capital Commissioners, team and guard.....		360.00	
Feb. 1901—H. Tuttle, threshing		30.00	
Total			503.25

FROM MARCH 1, 1901, TO MARCH 1, 1903.

None.

FROM MARCH 1, 1903, TO MARCH 1, 1905.

None.

FROM MARCH 1, 1905, TO MARCH 1, 1907.

None.

FROM MARCH 1, 1907, TO DEC. 31, 1908.

Date.	From Whom and For What.	Amount	Total
Oct. 15-07—None given, draying		\$18.00	
Nov. 8-07—Earnings Barber Shop		8.80	
Oct. 25-08—John Quinlan, 3 teams 1½ days at \$5.....		18.75	
Nov. 2-08—Irvin & Williams, dipping 60 head cattle.....		9.00	
Nov. 6-08—E. M. Swift, dipping, no number given.....		13.50	
Dec. 3-08—Thos. Svenson, dipping 250 head cattle		37.50	
Dec. 9-08—J. D. McDonald, husking corn.....		56.60	
Dec. 9-08—S. Harris, husking corn.....		18.00	
June to Aug.—Earnings Barber Shop		5.00	
Total			185.15
Total			\$3,896.00

SCHEDULE 4.

DONATIONS TO LIBRARY FUND FROM MARCH 1, 1897, TO DECEMBER 31, 1908.

FROM MARCH 1, 1903, TO MARCH 1, 1905.

Date.	Amount	Total
Jan. 1905	\$525.17	

FROM MARCH 1, 1905, TO MARCH 1, 1907.

Date.	Amount	Total
June 1906	\$148.25	
Jan. 1907	56.55	
Total		204.80

FROM MARCH 1, 1907, TO DEC. 31, 1908.

Date.	Amount	Total
Nov. 8 1907	\$216.33	
June 3, 1908	32.50	
July 18, 1908	26.54	
Oct. 20 1908	10.00	
Nov. 7, 1908	10.20	
Nov. 23, 1908	1.35	
Nov. 30, 1908	60	
Total		\$297.52
Total		\$1,027.49

SCHEDULE 5.

MISCELLANEOUS RECEIPTS FROM MARCH 1, 1897, TO DECEMBER 31, 1908.

RECEIPTS FROM MARCH 1, 1897, TO MARCH 1, 1899.

Date.	From Whom and For What.	Amount	Total
Oct. 1897—	Con Peoples, house rent	\$2.00	
Dec. 1897—	Geo. Gussner, hogs and onions	47.50	
Dec. 1897—	Con Peoples, house rent	8.00	
Dec. 1898—	Pye & Co., Insurance on horse, barn and contents		
	Barn burned Oct. 10, 1898	1,375.00	
Feb. 1899—	None given, insurance on harness shop. Loss of harness shop	34.83	
Total	.....		\$1,467.33

FROM MARCH 1, 1899, TO MARCH 1, 1901.

Date.	From Whom and For What.	Amount	Total
Dec. 1899—	M. J. Fadden, house rent	\$20.00	
Dec. 1899—	John Quinlan, seeding	42.00	
Total	.....		62.00

FROM MARCH 1, 1901, TO MARCH 1, 1903.

None.

FROM MARCH 1, 1903, TO MARCH 1, 1905.

Date.	From Whom and For What.	Amount	Total
Sept. 1902—	None given, hides	\$98.33	
Sept. 1902—	None given, 26 hides	117.31	
Nov. 1903—	R. M. Baldwin, 14 hides	71.75	
Jan. 1905—	Joseph Ullman, 111 hides	512.61	
Feb. 1903—	Wm. Joyce, stone	24.00	
Sept. 1902—	M. J. Fadden, rent of house	40.00	
Sept. 1902—	N. P. Ry., 3 steers killed	105.00	
Nov. 1903—	John White, 1 horse named Frank	125.00	
Nov. 1903—	Owners, trespassing stock	12.00	
Nov. 1903—	B. W. & G. F. R. R., 50 empty barrels, 5 tons Lignite coal	38.00	
Total	.....		1,144.00

FROM MARCH 1, 1905, TO MARCH 1, 1907.

Date.	From Whom and For What.	Amount	Total
June 1906—Joseph Ullman, 120 hides		\$804.86	
Jan. 1907—Joseph Ullman, 78 hides		606.44	
June 1906—Joseph McDonald, hogs		20.00	
Jan. 1907—Menominee H. P. Brick Co., freight on car brick..		102.90	
Jan. 1907—B. & W. Lumber Co., freight on car lime.....		186.00	
Jan. 1907—J. F. Philbrick, refund		57.90	
Total			1,778.10

HIDES.

May 1907—D. Bergman & Co., 2283 pounds.....	\$165.25	
Oct. 1907—Bowles & Rogers, 3675 pounds.....	275.62	
Oct. 1907—Bowles & Rogers, 3 horse hides.....	4.00	
Apr. 1908—Bowles & Rogers, 3892 pounds.....	155.68	
July 1, 1908—None given, 21 hides, 3 skins.....	82.11	
Sept. 23, 1908—Ragess, Chgo., 87	138.80	
Dec. 21—53 bundles	283.23	
Total		\$1,104.69

CLOTHING.

Nov. 8, 1907	\$ 84.35	
From June 18, 1908, to Dec. 23, 1908.....	6.30	
Total		90.65

TRESPASSING.

Nov. 20, 1907—None given	\$49.75	
Oct. 20, 1908—Received from E. Lewis.....	2.00	
Total		51.75

SUNDRIES FROM APRIL 24, 1908, TO DEC. 31, 1908.

Sundries sold to inmates		272.90
Nov. 8, 1907—John Rigg, old lumber	\$10.00	
Nov. 8, 1907—None given, scrap iron	196.17	
Nov. 8, 1907—None given, cement and cement blocks.....	354.47	
Nov. 8, 1907—None given, board of men	1,010.70	
Nov. 8, 1907—None given, R. R. claim	3.54	
Nov. 8, 1907—Agricultural College, experiments	200.00	
Nov. 8, 1907—J. G. Linden, Mason City, Ia., for 2 steers unaccounted for at time return of herd.....	50.00	
Total		1,824.88

RAILROAD CLAIMS.

None given,—1 3½-year-old-cow killed by N. P. train.....	\$30.00	
April 20, 1908—Claim 2329	1.86	
May 23, 1908—Claim none given, tobacco shortage	1.43	
July 9, 1908—Claim none given, submitted June 17.....	30.51	
Total		63.80
Total		\$7,860.10

SCHEDULE 6.

APPROPRIATIONS FOR PERIODS FROM MARCH 1, 1897, TO DECEMBER 31, 1908.

APPROPRIATIONS FROM MARCH 1, 1897, TO MARCH 1, 1899.

Salaries		\$15,100.00
Warden	\$2,700.00	
Deputy Warden	1,800.00	
Bookkeeper	600.00	
Matron		
Chaplain		
Guards and Employes	10,000.00	
Maintenance		16,000.00
Heat and light		4,000.00
Repairs and improvements		1,000.00
Incidentals		600.00
Physicians and medicines		1,200.00
Transportation of discharged inmates		2,500.00
Clothing		1,000.00
Bedding		400.00
Books and stationery		250.00
Water supply		1,500.00
Yard wall		1,500.00
Warden's residence		3,000.00
Furnishing cells		300.00
Total		\$48,350.00

FROM MARCH 1, 1899, TO MARCH 1, 1901.

Salaries		\$19,900.00
Warden	\$3,200.00	
Deputy Warden	1,800.00	
Bookkeeper	800.00	
Matron	800.00	
Chaplain	300.00	
Guards and Employes	13,000.00	
Maintenance		23,400.00
Heat and light		5,000.00
Repairs and improvements		1,000.00
Incidentals		1,000.00
Physicians and medicines		1,500.00
Transportation of discharged inmates		3,500.00
Clothing		3,000.00
Bedding		500.00
Books		500.00
Water supply		1,500.00
Yard wall		2,700.00
Additional land		900.00
Total		\$64,400.00

FROM MARCH 1, 1901, TO MARCH 1, 1903.

Salaries		\$24,100.00	
Warden	\$3,600.00		
Deputy Warden	2,000.00		
Bookkeeper	1,200.00		
Matron	800.00		
Chaplain	500.00		
Guards and employes	16,000.00		
Maintenance		28,000.00	
Heat and light		8,000.00	
Repairs and improvements		1,500.00	
Incidentals		1,000.00	
Physicians and medicine		2,000.00	
Transportation of discharged inmates		3,500.00	
Clothing		3,500.00	
Bedding		500.00	
Books and stationery		500.00	
Water supply		3,000.00	
Yard wall		8,000.00	
Sewer extensions		3,000.00	
Total			\$86,600.00

FROM MARCH 1, 1903, TO MARCH 1, 1905.

Salaries		\$26,100.00	
Warden	\$4,000.00		
Deputy Warden	2,000.00		
Bookkeeper	1,200.00		
Matron	400.00		
Chaplain	500.00		
Guards and Employes	18,000.00		
Maintenance		12,400.00	
Heat and light		3,000.00	
Repairs and improvements		500.00	
Incidentals		1,000.00	
Physician and medicine		2,000.00	
Transportation of discharged inmates		2,000.00	
Clothing		3,500.00	
Bedding		500.00	
Books and stationery		500.00	
Water supply		5,000.00	
Yard wall		4,000.00	
Total			\$60,500.00

FROM MARCH 1, 1905, TO MARCH 1, 1907.

Salaries		\$29,400.00	
Warden	\$4,000.00		
Deputy Warden	2,400.00		
Bookkeeper	1,500.00		
Matron	1,000.00		
Chaplain	500.00		
Guards and Employes	20,000.00		
Maintenance		26,000.00	
Heat and light		7,000.00	
Repairs and improvements		2,000.00	
Incidental		1,000.00	
Physician and medicine		2,400.00	
Transportation of discharged inmates		4,000.00	
Clothing		4,000.00	
Bedding		700.00	
Books and stationery		500.00	
Water supply		5,000.00	
Female ward		8,000.00	
Hospital		12,000.00	
Total			102,000.00

FROM MARCH 1, 1907, TO DEC. 31, 1908.

Salaries		\$33,500.00	
Warden	\$4,000.00		
Deputy Warden	2,400.00		
Bookkeeper	1,800.00		
Matron	800.00		
Chaplain	500.00		
Guards and Employes	24,000.00		
Maintenance		30,000.00	
Heat and light		5,000.00	
Repairs and improvements		2,000.00	
Incidentals		1,000.00	
Physician and medicine		2,800.00	
Transportation of discharged inmates		5,000.00	
Clothing		5,000.00	
Bedding		1,000.00	
Books and stationery		500.00	
Water supply		3,000.00	
Additional land		10,000.00	
New cell house		80,000.00	
Office and officers' quarters		2,500.00	
Total			181,300.00
Total			\$543,150.00

SCHEDULE 7. EMERGENCY APPROPRIATIONS.

APPROPRIATION FROM MARCH 1, 1897, TO MARCH 1, 1899.

Guards and Employes	\$2,500.00	
Maintenance	4,000.00	
Heat and light	500.00	
Transportation of discharged inmates	800.00	
Clothing	800.00	
Total		\$8,600.00

FROM MARCH 1, 1899, TO MARCH 1, 1901.

Guards and employes	\$100.00	
Maintenance	1,000.00	
Heat and light	650.00	
Physician and medicine	250.00	
Transportation of discharged inmates	500.00	
Total		2,500.00

FROM MARCH 1, 1901, TO MARCH 1, 1903.

None.

FROM MARCH 1, 1903, TO MARCH 1, 1905.

Maintenance	\$10,000.00	
Heat and light	4,000.00	
Repairs and improvements	1,000.00	
Transportation of discharged inmates	1,000.00	
Total		\$16,000.00

FROM MARCH 1, 1905, TO MARCH 1, 1907.

None.

FROM MARCH 1, 1907, TO DEC. 31, 1908.

None.

Total		\$27,100.00
-----------------	--	-------------

SCHEDULE 8.

APPROPRIATIONS UNEXPENDED.

This is item of \$233.77, which was found in water supply account unexpended at time the new appropriation was authorized in 1897 for term March 1, 1897, to March 1, 1899..... \$233.77

SCHEDULE 9.

ITEMS FOUND IN STATE AUDITOR'S BOOK.

NO ENTRY MADE ON STATE PENITENTIARY BOOKS.

See letter attached \$1,200.00

STATE OF NORTH DAKOTA.
AUDITOR'S OFFICE.

D. K. BRIGHTBILL,
State Auditor.
CARL O. JORGENSEN,
Deputy.

March 26, 1909.

Cooper, Temple & Co., Bismarck, N. D.

Dear Sir: This in reply to yours asking for information as to a credit of \$1200 passed to water supply account of the penitentiary, covering the period from March 1, 1897, to March 1, 1899.

I find credited to water supply \$1200, under heading of "COLLECTIONS," but am unable to locate any information which will give any detail as to this credit which is posted as coming from collections.

I can offer no other information than that the entry must have been either an arbitrary one or made through error. Yours truly,

D. K. BRIGHTBILL,
State Auditor.
By CARL O. JORGENSEN,
Deputy.

SCHEDULE 10.

APPROPRIATION TO EMERGENCY FUND.

FROM MARCH 1, 1897, TO DEC. 31, 1908.

NOTE: This appropriation was made in this manner for the purpose of taking care of the numerous transfers from one account to another.
From March 1, 1903, to March 1, 1907..... \$31,000.00

SCHEDULE 11.

EXPENDITURES FROM MARCH 1, 1897, TO DECEMBER 31, 1908.

FROM MARCH 1, 1897, TO MARCH 1, 1899.

Salaries:		
Warden	\$2,700.00	
Deputy Warden	1,800.00	
Bookkeeper		
Matron	600.00	
Chaplain		
Guards and Employees	12,268.00	
Total		\$17,368.00

FROM MARCH 1, 1899, TO MARCH 1, 1901.

Salaries:		
Warden	\$3,200.00	
Deputy Warden	1,800.00	
Bookkeeper	800.00	
Matron	800.00	
Chaplain	300.00	
Guards and employees	13,329.81	
Total		20,229.81

FROM MARCH 1, 1901, TO MARCH 1, 1903.

Salaries:		
Warden	\$3,600.00	
Deputy Warden	1,822.68	
Bookkeeper	1,200.00	
Matron	800.00	
Chaplain	255.00	
Guards and Employees	15,547.05	
Total		23,224.73

FROM MARCH 1, 1903, TO MARCH 1, 1905.

Salaries:		
Warden	\$3,999.93	
Deputy Warden	2,000.00	
Bookkeeper	1,200.00	
Matron	800.00	
Chaplain	440.00	
Guards and Employees	18,453.76	
Total		26,893.69

FROM MARCH 1, 1905, TO MARCH 1, 1907.

Salaries:		
Warden	\$4,000.07	
Deputy Warden	2,400.00	
Bookkeeper	1,548.99	
Matron	1,000.00	
Chaplain	480.00	
Guards and Employees	22,506.49	
Total		31,935.55

FROM MARCH 1, 1907, TO DEC. 31, 1908.

Salaries:		
Warden	\$3,666.65	
Deputy Warden	2,200.00	
Bookkeeper	1,749.99	
Matron	466.65	
Chaplain	444.00	
Guards and Employes	19,632.90	
Total		28,160.19
Total		\$147,811.97

SCHEDULE 12.

EXPENDITURES FOR PROVISIONS AND SUPPLIES FROM
MARCH 1, 1897 TO DECEMBER 31, 1908.

EXPENDED FROM MARCH 1, 1897 TO MARCH 1, 1908.

March, 1897	\$ 667.69	
April, 1897	837.24	
May, 1897	951.02	
June, 1897	707.48	
July, 1897	842.86	
August, 1897	844.62	
September, 1897	801.16	
October, 1897	775.06	
November, 1897	822.02	
December, 1897	948.07	
January, 1898	570.02	
February, 1898	963.17	
March, 1898	627.94	
April, 1898	668.29	
May, 1898	718.63	
June, 1898	874.59	
July, 1898	790.55	
August, 1898	756.46	
September, 1898	743.90	
October, 1898	793.20	
November, 1898	755.75	
December, 1898	667.98	
January, 1899	941.45	
February, 1899	684.22	
Total		\$ 18,753.37

EXPENDED FROM MARCH 1, 1899, TO MARCH 1, 1901.

March, 1899	\$ 889.03	
April, 1899	854.28	
May, 1899	1,078.08	
June, 1899	801.45	
July, 1899	1,719.24	
August, 1899	1,290.78	
September, 1899	1,340.56	
October, 1899	838.92	
November, 1899	965.59	
December, 1899	857.27	
January, 1900	790.30	
February, 1900	815.86	
March, 1900	757.33	
April, 1900	711.25	
May, 1900	752.82	
June, 1900	856.96	
July, 1900	950.14	
August, 1900	1,022.72	
September, 1900	863.69	
October, 1900	827.64	
November, 1900	923.00	
December, 1900	766.63	
January, 1901	708.71	
February, 1901	968.83	
Total		\$ 22,351.08

EXPENDED FROM MARCH 1, 1901, TO MARCH 1, 1903.

March, 1901	\$ 1,071.50	
April, 1901	1,603.54	
May, 1901	1,501.74	
June, 1901	1,078.47	
July, 1901	1,208.27	
August, 1901	1,184.56	
September, 1901	979.27	
October, 1901	901.42	
November, 1901	1,086.38	
December, 1901	1,162.14	
January, 1902	1,154.00	
February, 1902	978.03	
March, 1902	916.47	
April, 1902	894.10	
May, 1902	860.77	
June, 1902	674.02	
July, 1902	997.18	
August, 1902	834.86	
September, 1902	905.67	
October, 1902	991.14	
November, 1902	993.98	
December, 1902	1,138.53	
January, 1903	790.65	
February, 1903	781.20	
Total		\$ 24,687.89

EXPENDED FROM MARCH 1, 1903, TO MARCH 1, 1905.

March, 1903	\$ 795.84	
April, 1903	735.07	
May, 1903	1,218.44	
June, 1903	1,426.92	
July, 1903	1,332.63	
August, 1903	818.86	
September, 1903	797.21	
October, 1903	662.27	
November, 1903	732.79	
December, 1903	1,056.93	
January, 1904	619.14	
February, 1904	794.04	
March, 1904	802.85	
April, 1904	752.75	
May, 1904	1,311.17	
June, 1904	651.90	
July, 1904	773.76	
August, 1904	895.55	
September, 1904	1,034.75	
October, 1904	1,376.58	
November, 1904	639.91	
December, 1904	916.15	
January, 1905	693.82	
February, 1905	698.82	
Total		\$ 21,538.15

EXPENDED FROM MARCH 1, 1905, TO MARCH 1, 1907.

March, 1905	\$ 1,012.44	
April, 1905	899.02	
May, 1905	1,419.01	
June, 1905	1,098.79	
July, 1905	1,232.94	
August, 1905	1,310.13	
September, 1905	1,864.20	
October, 1905	1,568.67	
November, 1905	1,237.31	
December, 1905	1,129.21	
January, 1906	978.27	
February, 1906	1,019.79	
March, 1906	836.56	
April, 1906	936.88	
May, 1906	1,446.70	
June, 1906	920.01	
July, 1906	1,124.06	
August, 1906	1,309.23	
September and October, 1906	1,754.96	
November, 1906	1,255.17	
December, 1906	1,022.13	
January, 1907	636.12	
February, 1907	864.92	
Total		\$ 26,876.52

EXPENDED FROM MARCH 1, 1907, TO DECEMBER 31, 1908.

March, 1907	\$ 821.11	
April, 1907	1,508.36	
May, 1907	1,096.34	
June, 1907	1,230.92	
July, 1907	1,192.27	
August, 1907	1,213.53	
September, 1907	1,460.73	
October, 1907	3,109.10	
November, 1907	2,368.96	
December, 1907	1,040.01	
January, 1908	990.70	
February, 1908	1,311.63	
March, 1908	1,179.83	
April, 1908	2,722.81	
May, 1908	1,654.07	
June, 1908	2,099.84	
July, 1908	2,265.49	
August, 1908	1,604.56	
September, 1908	1,801.16	
October, 1908	2,011.78	
November, 1908	1,008.61	
December, 1908	1,252.18	
Total		\$ 34,943.99
Total		\$149,151.00

SCHEDULE 13.

EXPENDITURES FOR HEAT AND LIGHT FROM MARCH 1, 1897,
TO DECEMBER 31, 1908.

EXPENDED FROM MARCH 1, 1897 TO MARCH 1, 1899.

March, 1897	\$ 252.78	
April, 1897	52.61	
May, 1897	37.35	
June, 1897	19.67	
July, 1897	29.70	
August, 1897	66.97	
September, 1897	71.51	
October, 1897	132.91	
November, 1897	403.13	
December, 1897	312.19	
January, 1898	562.65	
February, 1898	290.86	
March, 1898	240.30	
April, 1898	193.81	
May, 1898	61.39	
June, 1898	75.90	
July, 1898	43.35	
August, 1898	44.03	
September, 1898	94.20	
October, 1898	127.02	
November, 1898	249.64	
December, 1898	381.31	
January, 1899	379.31	
February, 1899	285.24	
Total		\$ 4,467.83

EXPENDED FROM MARCH 1, 1899, TO MARCH 1, 1901.

March, 1899	\$ 141.66	
April, 1899	580.40	
May, 1899	123.00	
June, 1899	73.80	
July, 1899	24.27	
August, 1899	60.12	
September, 1899	9.18	
October, 1899	172.12	
November, 1899	218.23	
December, 1899	356.97	
January, 1900	655.94	
February, 1900	593.22	
March, 1900	410.66	
April, 1900	257.10	
May, 1900	382.51	
June, 1900	72.90	
July, 1900	59.70	
August, 1900	108.18	
September, 1900	188.38	
October, 1900	319.93	
November, 1900	316.06	
December, 1900		
January, 1901		
February, 1901	555.03	
Total		\$ 5,379.36

EXPENDED FROM MARCH 1, 1901, TO MARCH 1, 1903.

March, 1901	\$ 76.95	
April, 1901	281.08	
May, 1901	233.57	
June, 1901	273.04	
July, 1901	282.56	
August, 1901	365.06	
September, 1901	162.11	
October, 1901	420.82	
November, 1901	381.14	
December, 1901	559.69	
January, 1902	1,002.17	
February, 1902	32.36	
March, 1902	10.57	
April, 1902	97.11	
May, 1902	24.62	
June, 1902	14.27	
July, 1902	11.27	
August, 1902	223.39	
September, 1902	194.53	
October, 1902	314.69	
November, 1902	511.75	
December, 1902	513.52	
January, 1903	617.83	
February, 1903	466.83	
Total		\$ 7,070.93

EXPENDED FROM MARCH 1, 1903, TO MARCH 1, 1905.

March, 1903	\$ 516.00	
April, 1903	464.33	
May, 1903	9.07	
June, 1903	50.00	
July, 1903 .....	.....
August, 1903	616.82	
September, 1903	359.95	
October, 1903	288.39	
November, 1903	30.04	
December, 1903	10.45	
January, 1904	28.14	
February, 1904	11.60	
March, 1904	1.02	
April, 1904	459.53	
May, 1904 .....	.....
June, 1904	251.66	
July, 1904	185.14	
August, 1904	197.22	
September, 1904	249.62	
October, 1904	437.84	
November, 1904	21.32	
December, 1904	1,335.69	
January, 1905	2.25	
February, 1905	296.33	
Total		\$ 5,822.41

EXPENDED FROM MARCH 1, 1905, TO MARCH 1, 1907.

March, 1905	\$ 1,092.84	
April, 1905	359.87	
May, 1905	383.27	
June, 1905	670.03	
July, 1905	409.57	
August, 1905	23.35	
September, 1905	2.02	
October, 1905	3.70	
November, 1905 .....	.....
December, 1905	168.06	
January, 1906	36.20	
February, 1906	11.61	
March, 1906	31.75	
April, 1906	55.14	
May, 1906 .....	.....
June, 1906	8.11	
July, 1906 .....	.....
August, 1906	15.33	
September and October, 1906	58.67	
November, 1906	35.14	
December, 1906	34.42	
January, 1907	155.11	
February, 1907	1,084.58	
Total		\$ 4,638.77

EXPENDED FROM MARCH 1, 1907, TO DECEMBER 31, 1908.

March, 1907	\$ 1,444.94	
April, 1907	550.95	
May, 1907 .....	.....
June, 1907	14.27	
July, 1907	196.45	
August, 1907	77.41	
September, 1907 .....	.25	
October, 1907	26.74	
November, 1907	1,085.36	
December, 1907	1,203.65	
January, 1908	9.04	
February, 1908	1,230.11	
March, 1908	51.71	
April, 1908	78.02	
May, 1908	58.20	
June, 1908	11.66	
July, 1908	28.32	
August, 1908 .....	.....
September, 1908 .....	.....
October, 1908 .....	.....
November, 1908	65.87	
December, 1908 .....	.....
Total		\$ 6,132.95
Total		\$ 38,812.25

SCHEDULE 14.

EXPENDITURES FOR IMPROVEMENTS AND REPAIRS FROM
MARCH 1, 1897, TO DECEMBER 31, 1908.

EXPENDED FROM MARCH 1, 1897 TO MARCH 1, 1899.

March, 1897	\$ 29.60	
April, 1897	65.15	
May, 1897	79.76	
June, 1897	322.70	
July, 1897	196.66	
August, 1897	32.25	
September, 1897	299.07	
October, 1897	879.77	
November, 1897	703.83	
December, 1897	438.55	
January, 1898	206.25	
February, 1898	270.61	
March, 1898	238.35	
April, 1898	96.13	
May, 1898 .....	.....
June, 1898	144.25	
July, 1898	214.64	
August, 1898	132.09	
September, 1898	397.66	
October, 1898	266.03	
November, 1898	175.08	
December, 1898	157.12	
January, 1899	55.82	
February, 1899	30.38	
Total .....	.....	\$ 5,431.75

EXPENDED FROM MARCH 1, 1899, TO MARCH 1, 1901.

March, 1899	\$ 61.53	
April, 1899	113.52	
May, 1899	657.79	
June, 1899	131.31	
July, 1899	123.89	
August, 1899	6.97	
September, 1899	124.49	
October, 1899	32.26	
November, 1899 .....	.....
December, 1899	244.43	
January, 1900	291.40	
February, 1900	684.17	
March, 1900	1,268.24	
April, 1900	806.29	
May, 1900	745.89	
June, 1900	188.01	
July, 1900	201.88	
August, 1900	127.25	
September, 1900	161.71	
October, 1900	123.57	
November, 1900	101.24	
December, 1900	162.56	
January, 1901	22.30	
February, 1901	12.98	
Total .....	.....	\$ 6,393.68

EXPENDED FROM MARCH 1, 1901, TO MARCH 1, 1903.

March, 1901	\$ 46.04	
April, 1901	509.71	
May, 1901	369.19	
June, 1901	210.40	
July, 1901	129.32	
August, 1901	52.10	
September, 1901	212.69	
October, 1901	621.98	
November, 1901	249.67	
December, 1901	170.58	
January, 1902	199.81	
February, 1902	87.95	
March, 1902	207.57	
April, 1902	498.04	
May, 1902	141.72	
June, 1902	226.47	
July, 1902	86.38	
August, 1902	79.88	
September, 1902	100.40	
October, 1902	52.11	
November, 1902	90.86	
December, 1902	174.65	
January, 1903	281.02	
February, 1903	90.24	
Total		\$ 4,888.78

EXPENDED FROM MARCH 1, 1903, TO MARCH 1, 1905.

March, 1903	\$ 105.93	
April, 1903		
May, 1903	51.65	
June, 1903	608.35	
July, 1903	72.94	
August, 1903	62.79	
September, 1903	191.02	
October, 1903	58.62	
November, 1903	120.66	
December, 1903	235.57	
January, 1904	108.31	
February, 1904	107.71	
March, 1904	23.88	
April, 1904	72.28	
May, 1904	548.67	
June, 1904	136.59	
July, 1904	73.15	
August, 1904	883.64	
September, 1904	1,014.13	
October, 1904	152.73	
November, 1904	272.23	
December, 1904	107.08	
January, 1905	110.36	
February, 1905	68.77	
Total		\$ 5,187.06

EXPENDED FROM MARCH 1, 1905, TO MARCH 1, 1907.

March, 1905	\$ 261.10	
April, 1905	246.66	
May, 1905	25.56	
June, 1905	195.28	
July, 1905	130.52	
August, 1905	129.53	
September, 1905	19.78	
October, 1905	144.29	
November, 1905	47.67	
December, 1905 .....	.....
January, 1906	40.88	
February, 1906	3.19	
March, 1906	4.75	
April, 1906	55.45	
May, 1906 .....	.80	
June, 1906	6.05	
July, 1906	248.42	
August, 1906	106.34	
September and October, 1906	38.85	
November, 1906	80.78	
December, 1906	2.05	
January, 1907	56.07	
February, 1907	233.32	
Total		\$ 2,077.34

EXPENDED FROM MARCH 1, 1907, TO DECEMBER 31, 1908.

March, 1907	\$ 353.62	
April, 1907	215.39	
May, 1907	69.95	
June, 1907	170.27	
July, 1907	248.17	
August, 1907	170.15	
September, 1907	470.84	
October, 1907	43.71	
November, 1907	81.77	
December, 1907	33.45	
January, 1908	73.73	
February, 1908	38.53	
March, 1908	282.89	
April, 1908	102.15	
May, 1908	371.78	
June, 1908 .....	.....
July, 1908	3.65	
August, 1908	111.16	
September, 1908	150.66	
October, 1908	94.09	
November, 1908	28.53	
December, 1908	19.15	
Total		\$ 3,133.64
Total		\$ 27,112.25

SCHEDULE 15.

EXPENDITURES FOR HOSPITAL AND MEDICINE FROM MARCH
1, 1897, TO DECEMBER 31, 1908.

EXPENDED FROM MARCH 1, 1897 TO MARCH 1, 1899.

March, 1897	\$ 50.00	
April, 1897	11.54	
May, 1897	15.50	
June, 1897	100.00	
July, 1897	27.80	
August, 1897 .....	.....
September, 1897	36.25	
October, 1897	102.55	
November, 1897	6.95	
December, 1897	109.00	
January, 1898	3.50	
February, 1898	110.30	
March, 1898	108.25	
April, 1898	36.40	
May, 1898	14.50	
June, 1898	8.30	
July, 1898	13.10	
August, 1898	13.05	
September, 1898	179.65	
October, 1898	5.20	
November, 1898	8.55	
December, 1898	165.70	
January, 1899	16.00	
February, 1899	3.25	
Total		\$ 1,145.34

EXPENDED FROM MARCH 1, 1899, TO MARCH 1, 1901.

March, 1899	\$ 167.06	
April, 1899	3.00	
May, 1899 .....	.....
June, 1899	7.15	
July, 1899	220.00	
August, 1899	11.75	
September, 1899	157.75	
October, 1899	31.87	
November, 1899	5.25	
December, 1899	164.85	
January, 1900	36.00	
February, 1900	12.10	
March, 1900	16.25	
April, 1900	200.00	
May, 1900	24.15	
June, 1900	88.15	
July, 1900	150.00	
August, 1900	22.35	
September, 1900 .....	.....
October, 1900	188.00	
November, 1900	20.85	
December, 1900 .....	.....
January, 1901 .....	.....
February, 1901	319.65	
Total		\$ 1,846.18

EXPENDED FROM MARCH 1, 1901, TO MARCH 1, 1903.

March, 1901	\$ 71.15	
April, 1901	78.10	
May, 1901	67.65	
June, 1901	60.00	
July, 1901	85.60	
August, 1901	77.00	
September, 1901	106.45	
October, 1901	60.00	
November, 1901	60.00	
December, 1901	60.00	
January, 1902	72.75	
February, 1902	111.95	
March, 1902	60.00	
April, 1902	60.00	
May, 1902	68.57	
June, 1902	60.00	
July, 1902	139.90	
August, 1902	76.80	
September, 1902	65.50	
October, 1902	76.55	
November, 1902	75.20	
December, 1902	72.35	
January, 1903	71.90	
February, 1903	70.70	
Total		\$ 1,808.12

EXPENDED FROM MARCH 1, 1903, TO MARCH 1, 1905.

March, 1903	\$ 69.45	
April, 1903	78.55	
May, 1903	102.20	
June, 1903	74.85	
July, 1903	71.55	
August, 1903	78.85	
September, 1903	164.80	
October, 1903	78.00	
November, 1903	67.25	
December, 1903	77.10	
January, 1904	64.25	
February, 1904	60.00	
March, 1904	67.85	
April, 1904	72.55	
May, 1904	87.25	
June, 1904	73.85	
July, 1904	77.60	
August, 1904	75.95	
September, 1904	75.10	
October, 1904	81.30	
November, 1904	180.00	
December, 1904	86.75	
January, 1905	86.85	
February, 1905	89.45	
Total		\$ 2,041.35

EXPENDED FROM MARCH 1, 1905, TO MARCH 1, 1907.

March, 1905	\$ 99.25	
April, 1905	101.55	
May, 1905	129.72	
June, 1905	195.85	
July, 1905	87.00	
August, 1905	137.55	
September, 1905	90.05	
October, 1905	173.40	
November, 1905	86.85	
December, 1905	132.41	
January, 1906	81.30	
February, 1906	81.40	
March, 1906	91.60	
April, 1906	110.33	
May, 1906	149.58	
June, 1906	91.20	
July, 1906	91.95	
August, 1906	121.28	
September and October, 1906	235.90	
November, 1906	112.40	
December, 1906	98.80	
January, 1907	75.00	
February, 1907	75.00	
Total		\$ 2,649.37

EXPENDED FROM MARCH 1, 1907, TO DECEMBER 31, 1908.

March, 1907	\$ 93.45	
April, 1907	200.35	
May, 1907	135.20	
June, 1907	96.60	
July, 1907	161.74	
August, 1907	127.29	
September, 1907	183.73	
October, 1907	92.50	
November, 1907	78.70	
December, 1907	194.19	
January, 1908	87.15	
February, 1908	90.70	
March, 1908	83.76	
April, 1908	94.75	
May, 1908	142.77	
June, 1908	174.73	
July, 1908	95.33	
August, 1908	76.55	
September, 1908	87.18	
October, 1908	86.90	
November, 1908	96.95	
December, 1908	87.40	
Total		\$ 2,567.92
Total		\$ 12,058.28

SCHEDULE 16.

EXPENDITURES FOR TRANSPORTATION OF DISCHARGED
INMATES FROM MARCH 1, 1897, TO DECEMBER 31, 1908.

EXPENDED FROM MARCH 1, 1897 TO MARCH 1, 1899.

March, 1897	\$ 203.90	
April, 1897	44.75	
May, 1897	216.45	
June, 1897	47.15	
July, 1897	52.25	
August, 1897	90.40	
September, 1897	151.80	
October, 1897	325.50	
November, 1897	58.85	
December, 1897	133.80	
January, 1898	72.55	
February, 1898	61.05	
March, 1898	254.65	
April, 1898	103.40	
May, 1898	171.75	
June, 1898	190.70	
July, 1898	72.10	
August, 1898	128.40	
September, 1898	230.65	
October, 1898	346.30	
November, 1898	48.85	
December, 1898	89.10	
January, 1899	18.55	
February, 1899	197.25	
Total		\$ 3,310.15

EXPENDED FROM MARCH 1, 1899, TO MARCH 1, 1901.

March, 1899	\$ 350.68	
April, 1899	128.40	
May, 1899	51.10	
June, 1899	86.45	
July, 1899	292.55	
August, 1899	46.65	
September, 1899	106.15	
October, 1899	28.65	
November, 1899	359.70	
December, 1899	140.50	
January, 1900	181.15	
February, 1900	27.10	
March, 1900	189.43	
April, 1900	204.80	
May, 1900	221.05	
June, 1900	195.50	
July, 1900	38.15	
August, 1900	194.70	
September, 1900	161.45	
October, 1900	229.65	
November, 1900	45.90	
December, 1900	94.50	
January, 1901	209.45	
February, 1901	342.90	
Total		\$ 3,926.56

EXPENDED FROM MARCH 1, 1901, TO MARCH 1, 1903.

March, 1901	\$ 149.35	
April, 1901	35.70	
May, 1901	203.70	
June, 1901	75.05	
July, 1901	43.75	
August, 1901	136.30	
September, 1901	51.55	
October, 1901	47.30	
November, 1901	229.85	
December, 1901	141.75	
January, 1902	25.80	
February, 1902	88.15	
March, 1902	125.50	
April, 1902	129.25	
May, 1902	87.35	
June, 1902	101.30	
July, 1902	178.80	
August, 1902	47.10	
September, 1902	116.15	
October, 1902	25.20	
November, 1902	72.35	
December, 1902	149.35	
January, 1903	64.40	
February, 1903	94.15	
Total		\$ 2,419.15

EXPENDED FROM MARCH 1, 1903, TO MARCH 1, 1905.

March, 1903	\$ 183.07	
April, 1903	115.15	
May, 1903	114.85	
June, 1903 .....	.....
July, 1903	185.20	
August, 1903	112.40	
September, 1903	455.55	
October, 1903	86.05	
November, 1903	20.70	
December, 1903	113.40	
January, 1904	65.90	
February, 1904	113.45	
March, 1904	149.95	
April, 1904	163.29	
May, 1904	175.50	
June, 1904	118.00	
July, 1904	146.30	
August, 1904	334.56	
September, 1904	76.50	
October, 1904	47.60	
November, 1904	161.41	
December, 1904	208.15	
January, 1905	211.56	
February, 1905	154.29	
Total		\$ 3,512.83

EXPENDED FROM MARCH 1, 1905, TO MARCH 1, 1907.

March, 1905	\$ 116.60	
April, 1905	106.30	
May, 1905	203.62	
June, 1905	203.51	
July, 1905	107.40	
August, 1905	249.21	
September, 1905	52.30	
October, 1905	84.11	
November, 1905	118.76	
December, 1905	189.95	
January, 1906	76.00	
February, 1906	360.32	
March, 1906	226.60	
April, 1906	109.61	
May, 1906	403.01	
June, 1906	328.35	
July, 1906	253.25	
August, 1906	187.70	
September and October, 1906	655.21	
November, 1906	109.16	
December, 1906	254.37	
January, 1907	24.95	
February, 1907	239.35	
Total		\$ 4,659.64

EXPENDED FROM MARCH 1, 1907, TO DECEMBER 31, 1908.

March, 1907	\$ 160.55	
April, 1907	86.46	
May, 1907	192.56	
June, 1907	341.29	
July, 1907	291.65	
August, 1907	360.87	
September, 1907	69.40	
October, 1907	156.05	
November, 1907	125.03	
December, 1907	743.17	
January, 1908	463.84	
February, 1908	219.72	
March, 1908	191.25	
April, 1908	161.15	
May, 1908	204.73	
June, 1908	410.60	
July, 1908	203.11	
August, 1908	41.26	
September, 1908	93.24	
October, 1908	206.56	
November, 1908	205.20	
December, 1908	550.61	
Total		\$ 5,478.30
Total		\$ 23,306.63

SCHEDULE 17.

EXPENDITURES FOR WATER SERVICE FROM MARCH 1, 1897,
TO DECEMBER 31, 1908.

EXPENDED FROM MARCH 1, 1897 TO MARCH 1, 1899.

June, 1897	\$ 215.24	
August, 1897	53.60	
October, 1897	51.23	
November, 1897	26.25	
February, 1898	91.71	
December, 1898	1,250.00	
Total		\$ 1,688.03

EXPENDED FROM MARCH 1, 1899, TO MARCH 1, 1901.

September, 1899	\$ 528.08	
May, 1900 .....	.50	
June, 1900	517.45	
September, 1900	450.00	
Total		\$ 1,496.03

EXPENDED FROM MARCH 1, 1901, TO MARCH 1, 1903.

July, 1901	\$ 637.93	
October, 1901	519.08	
January, 1902	6.90	
May, 1902	1,456.46	
October, 1902	293.92	
December, 1902	250.00	
Total		\$ 3,164.29

EXPENDED FROM MARCH 1, 1903, TO MARCH 1, 1905.

June, 1903	\$ 965.19	
September, 1903	2,267.31	
August, 1904	2,497.26	
Total		\$ 5,729.76

EXPENDED FROM MARCH 1, 1905, TO MARCH 1, 1907.

May, 1905	\$ 2,434.06	
August, 1905	250.00	
October, 1905	2,445.70	
Total		\$ 5,129.76

EXPENDED FROM MARCH 1, 1907, TO DECEMBER 31, 1908.

February, 1908	\$ 877.20	
March, 1908	226.19	
April, 1908	217.58	
May, 1908	264.79	
June, 1908	343.26	
July, 1908	385.23	
August, 1908	301.90	
September, 1908	353.88	
Total		\$ 2,970.03
Total		\$ 20,177.90

SCHEDULE 18.

EXPENDITURES FOR CLOTHING FROM MARCH 1, 1897, TO DECEMBER 31, 1908.

EXPENDED FROM MARCH 1, 1897 TO MARCH 1, 1899.

March, 1897 .....	.....
April, 1897	\$ 136.47	
May, 1897	46.61	
June, 1897	41.85	
July, 1897	47.59	
August, 1897	83.03	
September, 1897	88.15	
October, 1897	221.32	
November, 1897	327.75	
December, 1897	41.98	
January, 1898	31.30	
February, 1898	31.10	
March, 1898	18.51	
April, 1898	36.37	
May, 1898	155.19	
June, 1898	39.87	
July, 1898	18.15	
August, 1898	38.83	
September, 1898	33.77	
October, 1898	281.93	
November, 1898	72.95	
December, 1898	125.93	
January, 1899	119.36	
February, 1899	106.13	
Total		\$ 2,144.14

EXPENDED FROM MARCH 1, 1899, TO MARCH 1, 1901.

March, 1899	\$ 49.72	
April, 1899	137.73	
May, 1899	250.22	
June, 1899	71.85	
July, 1899	39.04	
August, 1899	136.18	
September, 1899	389.57	
October, 1899	181.95	
November, 1899	109.23	
December, 1899	125.42	
January, 1900	79.89	
February, 1900	65.59	
March, 1900	378.51	
April, 1900	96.97	
May, 1900	262.28	
June, 1900	42.01	
July, 1900	81.48	
August, 1900	114.78	
September, 1900	33.19	
October, 1900	20.00	
November, 1900	95.36	
December, 1900	97.40	
January, 1901	17.40	
February, 1901	77.82	
Total		\$ 2,953.59

EXPENDED FROM MARCH 1, 1901, TO MARCH 1, 1903.

March, 1901	\$ 155.44	
April, 1901	93.33	
May, 1901	94.10	
June, 1901	70.61	
July, 1901	98.52	
August, 1901	739.94	
September, 1901	121.27	
October, 1901	239.79	
November, 1901	97.13	
December, 1901	34.28	
January, 1902	70.19	
February, 1902	51.53	
March, 1902	35.78	
April, 1902	248.92	
May, 1902	22.44	
June, 1902	66.65	
July, 1902	66.54	
August, 1902	37.95	
September, 1902	90.29	
October, 1902	69.10	
November, 1902	246.90	
December, 1902	460.26	
January, 1903	40.02	
February, 1903	38.49	
Total		\$ 3,289.47

EXPENDED FROM MARCH 1, 1903, TO MARCH 1, 1905.

March, 1903	\$ 150.24	
April, 1903	43.92	
May, 1903	75.74	
June, 1903	69.47	
July, 1903	216.60	
August, 1903	57.27	
September, 1903	129.52	
October, 1903	2.25	
November, 1903	278.26	
December, 1903	665.75	
January, 1904	95.69	
February, 1904	97.79	
March, 1904	109.11	
April, 1904	135.94	
May, 1904	155.86	
June, 1904	192.37	
July, 1904	52.10	
August, 1904	110.73	
September, 1904	77.83	
October, 1904	100.78	
November, 1904	312.19	
December, 1904	9.63	
January, 1905	574.50	
February, 1905	68.14	
Total		\$ 3,781.68

EXPENDED FROM MARCH 1, 1905, TO MARCH 1, 1907.

March, 1905	\$ 130.40	
April, 1905	122.46	
May, 1905	125.90	
June, 1905	160.25	
July, 1905	119.59	
August, 1905	205.34	
September, 1905	225.11	
October, 1905	113.00	
November, 1905	624.05	
December, 1905	446.98	
January, 1906	160.44	
February, 1906	605.81	
March, 1906	194.51	
April, 1906	146.12	
May, 1906	74.76	
June, 1906	337.78	
July, 1906 .....	.....
August, 1906	197.02	
September and October, 1906	132.83	
November, 1906	260.52	
December, 1906	188.69	
January, 1907	211.34	
February, 1907	46.71	
Total		\$ 4,829.61

EXPENDED FROM MARCH 1, 1907, TO DECEMBER 31, 1908.

March, 1907	\$ 282.90	
April, 1907	96.12	
May, 1907	180.08	
June, 1907	100.87	
July, 1907	240.96	
August, 1907	192.96	
September, 1907	104.10	
October, 1907	240.00	
November, 1907	501.15	
December, 1907	136.51	
January, 1908	454.96	
February, 1908	97.66	
March, 1908	6.50	
April, 1908	741.36	
May, 1908	23.40	
June, 1908	98.04	
July, 1908	12.85	
August, 1908	29.78	
September, 1908	378.33	
October, 1908	23.92	
November, 1908	391.42	
December, 1908	110.73	
Total		\$ 4,444.60
Total		\$ 21,443.09

SCHEDULE 19.

EXPENDITURES FOR BEDDING FROM MARCH 1, 1897, TO DECEMBER 31, 1908.

EXPENDED FROM MARCH 1, 1897 TO MARCH 1, 1899.

March, 1897 .....	.....
April, 1897	\$ 33.35	
May, 1897	10.77	
June, 1897	14.63	
July, 1897 .....	.....
August, 1897 .....	.....
September, 1897	17.62	
October, 1897	67.95	
November, 1897	4.10	
December, 1897	13.75	
January, 1898	73.03	
February, 1898	26.17	
March, 1898	3.60	
April, 1898	9.00	
May, 1898 .....	.....
June, 1898 .....	.....
July, 1898	42.85	
August, 1898 .....	.....
September, 1898	12.36	
October, 1898	34.70	
November, 1898	180.04	
December, 1898 .....	.....
January, 1899 .....	.....
February, 1899 .....	.....
Total		\$ 548.92

EXPENDED FROM MARCH 1, 1899, TO MARCH 1, 1901.

March, 1899 .....	.....
April, 1899	\$ 28.44	
May, 1899	9.75	
June, 1899	12.81	
July, 1899	25.72	
August, 1899	25.15	
September, 1899 .....	.....
October, 1899	31.49	
November, 1899	201.34	
December, 1899	27.08	
January, 1900	28.38	
February, 1900	12.31	
March, 1900	11.50	
April, 1900	26.45	
May, 1900	7.65	
June, 1900	27.22	
July, 1900	19.63	
August, 1900	12.22	
September, 1900	10.52	
October, 1900 .....	.....
November, 1900	15.94	
December, 1900	18.60	
January, 1901 .....	.....
February, 1901 .....	.....
Total		\$ 552.20

EXPENDED FROM MARCH 1, 1901, TO MARCH 1, 1903.

March, 1901 .....	.....
April, 1901	\$ 10.70	
May, 1901 .....	.....
June, 1901	54.91	
July, 1901	12.59	
August, 1901	9.87	
September, 1901	21.85	
October, 1901	19.38	
November, 1901	30.05	
December, 1901	7.35	
January, 1902	19.12	
February, 1902	39.57	
March, 1902	10.40	
April, 1902	62.82	
May, 1902 .....	.....
June, 1902	29.03	
July, 1902	11.07	
August, 1902 .....	.....
September, 1902	18.61	
October, 1902	16.50	
November, 1902	9.60	
December, 1902	6.37	
January, 1903	36.40	
February, 1903 .....	.....
Total		\$ 426.19

EXPENDED FROM MARCH 1, 1903, TO MARCH 1, 1905.

March, 1903	\$ 48.69	
April, 1903	32.68	
May, 1903	77.45	
June, 1903	26.25	
July, 1903	45.04	
August, 1903	7.00	
September, 1903	20.75	
October, 1903 .....	.....
November, 1903	15.57	
December, 1903	53.57	
January, 1904 .....	.....
February, 1904	70.86	
March, 1904	33.80	
April, 1904	8.00	
May, 1904	21.25	
June, 1904	42.38	
July, 1904	14.55	
August, 1904	7.15	
September, 1904 .....	.....
October, 1904 .....	.....
November, 1904	26.25	
December, 1904 .....	.....
January, 1905	101.29	
February, 1905 .....	.....
Total		\$ 652.53

EXPENDED FROM MARCH 1, 1905, TO MARCH 1, 1907.

March, 1905	\$ 354.70	
April, 1905	53.66	
May, 1905	29.87	
June, 1905	26.69	
July, 1905 .....	.....
August, 1905	200.78	
September, 1905	36.57	
October, 1905	23.15	
November, 1905	19.38	
December, 1905	65.84	
January, 1906	15.08	
February, 1906	24.07	
March, 1906	34.20	
April, 1906	12.38	
May, 1906	5.00	
June, 1906	28.95	
July, 1906 .....	.....
August, 1906	34.78	
September, 1906 .....	.....
October, 1906 .....	.....
November, 1906	48.27	
December, 1906	16.21	
January, 1907	25.70	
February, 1907	13.50	
Total		\$ 1,063.78

EXPENDED FROM MARCH 1, 1907, TO DECEMBER 31, 1908.

March, 1907	\$ 26.10	
April, 1907	20.31	
May, 1907	55.16	
June, 1907	22.36	
July, 1907	185.18	
August, 1907	77.60	
September, 1907	56.20	
October, 1907	46.96	
November, 1907	96.01	
December, 1907	22.56	
January, 1908 .....	.....
February, 1908 .....	.....
March, 1908 .....	.....
April, 1908 .....	.....
May, 1908	30.94	
June, 1908 .....	.....
July, 1908 .....	.....
August, 1908 .....	.....
September, 1908	112.85	
October, 1908 .....	.....
November, 1908	95.88	
December, 1908	2.50	
Total		\$ 850.61
Total		\$ 4,094.23

SCHEDULE 20.

EXPENDITURES FOR BOOKS AND STATIONERY FROM MARCH
1, 1897, TO DECEMBER 31, 1908.

EXPENDED FROM MARCH 1, 1897 TO MARCH 1, 1899.

March, 1897	\$ 7.50	
May, 1897	7.80	
July, 1897	10.29	
August, 1897	19.30	
September, 1897	6.50	
November, 1897	6.00	
December, 1897	99.99	
February, 1898	40.25	
March, 1898	72.25	
April, 1898	10.80	
July, 1898 .....	.85	
August, 1898	10.55	
October, 1898	4.00	
November, 1898	10.10	
January, 1899	7.55	
Total		\$ 313.73

EXPENDED FROM MARCH 1, 1899, TO MARCH 1, 1901.

March, 1899	\$ 71.15	
April, 1899	33.25	
May, 1899	3.55	
July, 1899	120.48	
September, 1899	12.25	
October, 1899	16.54	
November, 1899	13.00	
December, 1899	85.73	
January, 1900 .....	.....
March, 1900	13.30	
April, 1900	7.00	
May, 1900	18.25	
June, 1900	9.77	
July, 1900	19.25	
August, 1900	7.75	
October, 1900	1.00	
December, 1900	6.55	
January, 1901	11.35	
February, 1901	14.25	
Total		\$ 464.42

EXPENDED FROM MARCH 1, 1901, TO MARCH 1, 1903.

March, 1901	\$ 54.32	
April, 1901	61.95	
May, 1901	6.80	
July, 1901	11.35	
August, 1901	8.20	
September, 1901	9.75	
October, 1901	22.25	
November, 1901 .....	.50	
December, 1901	12.60	
January, 1902	35.95	
February, 1902	2.80	
April, 1902	6.26	
May, 1902	19.10	
June, 1902	116.12	
July, 1902	24.60	
August, 1902	1.10	
September, 1902	7.75	
November, 1902	37.64	
January, 1903	24.65	
February, 1903	18.05	
Total		\$ 481.74

EXPENDED FROM MARCH 1, 1903, TO MARCH 1, 1905.

March, 1903	\$ 7.00	
April, 1903	27.61	
May, 1903	6.10	
June, 1903	20.86	
July, 1903	3.69	
August, 1903	69.06	
September, 1903	5.26	
October, 1903	20.92	
November, 1903	6.90	
December, 1903	98.25	
January, 1904	8.43	
February, 1904	50.39	
March, 1904	25.31	
April, 1904	5.94	
May, 1904	64.59	
June, 1904	2.65	
July, 1904	15.85	
August, 1904	31.05	
October, 1904	16.40	
December, 1904	501.00	
January, 1905	38.91	
February, 1905	14.50	
Total		\$ 1,050.67

EXPENDED FROM MARCH 1, 1905, TO MARCH 1, 1907.

April, 1905	\$ 21.88	
May, 1905	6.12	
June, 1905	29.75	
July, 1905	8.00	
August, 1905	8.60	
September, 1905	9.50	
October, 1905	6.85	
November, 1905	39.95	
December, 1905	12.75	
January, 1906	6.30	
February, 1906	23.80	
March, 1906	6.35	
May, 1906	14.41	
June, 1906	50.25	
July, 1906	1.00	
August, 1906	97.30	
September and October, 1906	1.00	
November, 1906	40.85	
December, 1906	27.35	
January, 1907	109.75	
February, 1907	10.95	
Total		\$ 532.71

EXPENDED FROM MARCH 1, 1907, TO DECEMBER 31, 1908.

March, 1907	\$ 21.45	
April, 1907	92.70	
May, 1907	15.65	
June, 1907	40.98	
July, 1907	82.07	
August, 1907	195.14	
September, 1907	68.00	
October, 1907	111.60	
November, 1907	72.05	
December, 1907	8.35	
January, 1908	96.65	
February, 1908	20.94	
March, 1908	14.10	
April, 1908	50.12	
May, 1908	15.45	
June, 1908	16.52	
July, 1908	38.19	
August, 1908	30.57	
September, 1908	39.74	
October, 1908	23.37	
November, 1908	27.89	
December, 1908	30.55	
Total		\$ 1,112.08
Total		\$ 3,955.35

SCHEDULE 21.

EXPENDITURES FOR RENT OF FARM FROM MARCH 1, 1897, TO
DECEMBER 31, 1908.

EXPENDED FROM MARCH 1, 1897, TO MARCH 1, 1899.

September, 1897	\$ 242.50	
December, 1897	150.00	
February, 1898	187.50	
September, 1898	55.00	
October, 1898	250.00	
December, 1898	45.80	
Total		\$ 930.80

EXPENDED FROM MARCH 1, 1899, TO MARCH 1, 1901.

May, 1899	\$ 61.25	
September, 1899	55.00	
October, 1899	350.00	
November, 1899	132.75	
December, 1899	60.00	
May, 1900	29.50	
September, 1900	425.00	
February, 1901	25.10	
Total		\$ 1,138.60

EXPENDED FROM MARCH 1, 1901, TO MARCH 1, 1903.

May, 1901	\$ 33.50	
September, 1901	495.00	
September, 1902	552.00	
Total		\$ 1,080.50

EXPENDED FROM MARCH 1, 1903, TO MARCH 1, 1905.

September, 1903	\$ 507.60	
August, 1904	25.00	
September, 1904	232.60	
November, 1904	10.00	
Total		\$ 775.20

EXPENDED FROM MARCH 1, 1905, TO MARCH 1, 1907.

September and October, 1906	\$ 257.60	\$ 257.60
-----------------------------------	-----------	-----------

EXPENDED FROM MARCH 1, 1907, TO DECEMBER 31, 1908.

September, 1907	\$ 57.00	
October, 1907	100.00	
November, 1907	138.10	
January, 1908	25.00	
March, 1908	50.00	
August, 1908	100.00	
Total		\$ 470.10
Total		\$ 4,652.80

SCHEDULE 22.

EXPENDITURES FOR FEMALE WARD FROM MARCH 1, 1905 TO
DECEMBER 31, 1908.

EXPENDED FROM MARCH 1, 1905, TO MARCH 1, 1907.

August, 1905	\$ 350.00	\$ 350.00
--------------------	-----------	-----------

EXPENDED FROM MARCH 1, 1907, TO DECEMBER 31, 1908.

April, 1908	\$ 21.75	
August, 1908	26.90	
October, 1908	4.40	
Total		\$ 53.05
Total		\$ 403.05

SCHEDULE 23.

EXPENDITURES FOR INCIDENTALS FROM MARCH 1, 1897, TO
DECEMBER 31, 1908.

EXPENDED FROM MARCH 1, 1897 TO MARCH 1, 1899.

March, 1897	\$ 37.95	
April, 1897	47.06	
May, 1897	103.90	
June, 1897	110.15	
July, 1897	35.37	
August, 1897	16.40	
September, 1897	41.90	
October, 1897	23.11	
November, 1897	176.15	
December, 1897	3.00	
January, 1898	17.81	
February, 1898	24.20	
March, 1898	101.89	
April, 1898	17.53	
May, 1898	16.63	
June, 1898	44.40	
July, 1898	3.08	
August, 1898	21.45	
September, 1898 .....	.90	
October, 1898	235.90	
November, 1898	24.50	
December, 1898	35.60	
January, 1899	4.97	
February, 1899	6.10	
Total		\$ 1,149.95

EXPENDED FROM MARCH 1, 1899, TO MARCH 1, 1901.

March, 1899	\$ 20.48	
April, 1899	15.96	
May, 1899	16.37	
June, 1899	6.75	
July, 1899	125.35	
August, 1899	2.75	
September, 1899	170.60	
October, 1899	179.75	
November, 1899	20.15	
December, 1899	9.05	
January, 1900	16.55	
February, 1900 .....	.....
March, 1900	36.90	
April, 1900	23.32	
May, 1900	22.32	
August, 1900	2.75	
September, 1900	273.90	
November, 1900	3.15	
Total		\$ 946.10

EXPENDED FROM MARCH 1, 1901, TO MARCH 1, 1903.

March, 1901	\$ 173.92	
April, 1901	13.50	
May, 1901	46.05	
June, 1901	12.20	
July, 1901	24.40	
August, 1901	206.42	
September, 1901	86.15	
October, 1901	67.30	
November, 1901	340.10	
December, 1901	10.60	
March, 1902	13.10	
April, 1902	18.95	
May, 1902	150.50	
June, 1902	27.23	
August, 1902	6.00	
September, 1902	175.15	
October, 1902	6.00	
November, 1902	187.61	
January, 1903	7.86	
February, 1903	7.55	
Total		\$ 1,670.59

EXPENDED FROM MARCH 1, 1903, TO MARCH 1, 1905.

April, 1903	\$ 6.00	
May, 1903	6.00	
June, 1903	6.30	
July, 1903	15.00	
August, 1903	17.85	
September, 1903	276.50	
October, 1903	41.95	
November, 1903	64.86	
December, 1903	25.80	
January, 1904	6.00	
February, 1904	100.85	
March, 1904	21.15	
April, 1904	6.00	
May, 1904	6.00	
June, 1904	101.00	
July, 1904	35.10	
August, 1904	16.13	
October, 1904	251.69	
November, 1904	6.50	
December, 1904	11.90	
January, 1905	8.00	
February, 1905	8.50	
Total		\$ 1,039.68

EXPENDED FROM MARCH 1, 1905, TO MARCH 1, 1907.

March, 1905	\$ 31.93	
April, 1905	17.80	
May, 1905	14.15	
June, 1905	14.30	
July, 1905	6.00	
August, 1905	12.70	
September, 1905	13.30	
October, 1905	187.17	
November, 1905	39.60	
December, 1905	11.22	
January, 1906	6.00	
February, 1906	1.25	
April, 1906	9.00	
May, 1906 .....	.79	
June, 1906	9.00	
July, 1906	38.59	
August, 1906	2.20	
September and October, 1906	371.40	
November, 1906	39.00	
December, 1906	9.75	
January, 1907	91.34	
February, 1907	76.68	
Total		\$ 1,003.17

EXPENDED FROM MARCH 1, 1907, TO DECEMBER 31, 1908.

March, 1907	\$ 6.00	
April, 1907	8.18	
May, 1907	38.97	
June, 1907	60.25	
July, 1907	18.25	
August, 1907	24.00	
September, 1907	121.37	
October, 1907	162.41	
November, 1907	20.65	
December, 1907	161.14	
January, 1908	14.00	
February, 1908	52.55	
March, 1908	286.79	
April, 1908	34.90	
May, 1908	16.00	
June, 1908	38.29	
July, 1908	19.20	
August, 1908	12.90	
September, 1908	27.70	
October, 1908	32.41	
November, 1908	22.74	
December, 1908	423.38	
Total		\$ 1,602.08
Total		\$ 7,410.97

SCHEDULE 24.

EXPENDITURES FOR PENITENTIARY IMPROVEMENTS FROM
MARCH 1, 1897, TO DECEMBER 31, 1908.

EXPENDED FROM MARCH 1, 1897, TO MARCH 1, 1899.

May, 1897	\$ 65.00	
June, 1897	613.23	
July, 1897	236.85	
August, 1897	344.50	
September, 1897	112.75	
October, 1897	176.50	
November, 1897	96.00	
December, 1897	75.00	
September, 1898	206.25	
Total		\$ 1,926.08

EXPENDED FROM MARCH 1, 1899, TO MARCH 1, 1901.

None.

EXPENDED FROM MARCH 1, 1901, TO MARCH 1, 1903.

None.

EXPENDED FROM MARCH 1, 1903, TO MARCH 1, 1905.

None.

EXPENDED FROM MARCH 1, 1905, TO MARCH 1, 1907.

None.

EXPENDED FROM MARCH 1, 1907, TO DECEMBER 31, 1908.

None.

SCHEDULE 25.

EXPENDED FOR YARD WALL FROM MARCH 1, 1897 TO DECEMBER 31, 1908.

EXPENDED FROM MARCH 1, 1897, TO MARCH 1, 1899.

Labor and Material—		
May, 1897	\$	30.00
June, 1897		8.05
August, 1897		15.00
September, 1897		30.00
October, 1897		15.00
December, 1897		7.50
May, 1898		149.42
January, 1899		20.00
Total		\$ 274.97

EXPENDED FROM MARCH 1, 1899, TO MARCH 1, 1901.

Labor and Material—		
May, 1899	\$	95.00
June, 1899		83.64
July, 1899		23.06
March, 1900		46.00
April, 1900		35.00
May, 1900		821.28
June, 1900		1,120.17
July, 1900		323.00
August, 1900		803.73
September, 1900		743.44
October, 1900		466.06
November, 1900		56.75
December, 1900		179.00
Total	\$	4,796.13
Machinery—		
April, 1899		506.51
July, 1899		12.00
June, 1900		20.00
Total	\$	538.51
Total		\$ 5,334.64

EXPENDED FROM MARCH 1, 1901, TO MARCH 1, 1903.

Labor and Material—		
March, 1901	\$ 225.60	
April, 1901	45.00	
May, 1901	110.31	
June, 1901	261.68	
July, 1901	689.62	
August, 1901	100.00	
September, 1901	470.89	
October, 1901	1,252.28	
November, 1901	263.36	
December, 1901	45.04	
January, 1902	354.50	
February, 1902	60.00	
March, 1902	68.00	
April, 1902	228.00	
May, 1902	593.41	
June, 1902	580.15	
July, 1902	499.24	
August, 1902	318.00	
September, 1902	587.56	
October, 1902	182.75	
November, 1902	310.83	
Total	\$ 7,246.22	
Machinery—		
April, 1902	765.00	
Total		\$ 8,011.22

EXPENDED FROM MARCH 1, 1903, TO MARCH 1, 1905.

Labor and Material—		
March, 1903	\$ 11.90	
April, 1903	794.59	
May, 1903	644.76	
June, 1903	801.64	
July, 1903	483.84	
August, 1903	1,016.79	
September, 1903	899.20	
October, 1903	630.18	
November, 1903	130.15	
December, 1903	70.00	
February, 1904	40.00	
March, 1904	40.00	
May, 1904	182.25	
Total		\$ 5,925.30

EXPENDED FROM MARCH 1, 1905, TO MARCH 1, 1907.

None.

EXPENDED FROM MARCH 1, 1907, TO DECEMBER 31, 1908.

None.

Total		\$ 19,546.13
-------------	--	--------------

SCHEDULE 26.

EXPENDITURES FOR WARDEN'S RESIDENCE FROM MARCH 1,
1897, TO DECEMBER 31, 1908.

EXPENDED FROM MARCH 1, 1897, TO MARCH 1, 1899.

June, 1897	\$	319.95	
July, 1897		264.94	
August, 1897		57.00	
September, 1897		969.87	
October, 1897		778.64	
November, 1897		429.62	
December, 1897		139.60	
January, 1898		30.49	
May, 1898		9.89	
Total			\$ 3,000.00

EXPENDED FROM MARCH 1, 1899, TO MARCH 1, 1901.

None.

EXPENDED FROM MARCH 1, 1901, TO MARCH 1, 1903.

None.

EXPENDED FROM MARCH 1, 1903, TO MARCH 1, 1905.

None.

EXPENDED FROM MARCH 1, 1905, TO MARCH 1, 1907.

None.

EXPENDED FROM MARCH 1, 1907, TO DECEMBER 31, 1908.

None.

SCHEDULE 27.

EXPENDITURES FOR HORSE BARN AND CONTENTS FROM
MARCH 1, 1897, TO DECEMBER 31, 1908.

EXPENDED FROM MARCH 1, 1897, TO MARCH 1, 1899.

November, 1897—1 Team	\$ 90.00	
February, 1898—1 Horse	50.00	
March, 1898—1 Horse	50.00	
August, 1898—1 Wagon and harness	50.00	
September, 1898—2 Wagons	100.00	
October, 1898—1 Wagon	75.00	
November, 1898—16 Wagons	535.00	
December, 1898—Cutters, surrey, harness and robes ..	744.18	
December, 1898—1 Wagon	47.00	
Total		\$ 1,741.18

EXPENDED FROM MARCH 1, 1899, TO MARCH 1, 1901.

January, 1901—1 Horse	\$ 30.00	
April, 1899—2 Horses	350.00	
April, 1899—1 Buggy	109.20	
April, 1899—Miscellaneous	2,993.95	
June, 1899—2 saddle horses	65.00	
January, 1900—1 phaeton	78.00	
Total		\$ 3,626.15

EXPENDED FROM MARCH 1, 1901, TO MARCH 1, 1903.

April, 1901—2 horses	\$ 125.00	
April, 1901—1 horse	150.00	
Total		275.00

EXPENDED FROM MARCH 1, 1903, TO MARCH 1, 1905.

May, 1903—2 horses	\$ 350.00	
December, 1903—1 sleigh	100.00	
January, 1904—1 spring wagon	105.00	
Total		555.00

EXPENDED FROM MARCH 1, 1905, TO MARCH 1, 1907.

March, 1905—3 horses	\$ 250.00	
April, 1905—1 horse	250.00	
Total		500.00

EXPENDED FROM MARCH 1, 1907, TO DECEMBER 31, 1908.

March, 1907—3 horses	\$ 225.00	
August, 1907—4 horses	775.00	
September, 1907—1 surrey	220.00	
Total		1,220.00
Total		\$ 7,917.33

SCHEDULE 28.

EXPENDITURES FOR MACHINERY FROM MARCH 1, 1897 TO
DECEMBER 31, 1908.

EXPENDED FROM MARCH 1, 1897, TO MARCH 1, 1899.

August, 1897—1 separator	\$ 250.00	
March, 1898—1 drill	72.50	
Total		\$ 322.50

EXPENDED FROM MARCH 1, 1899, TO MARCH 1, 1901.

April, 1899—2 drills	\$ 180.60	
July, 1899—1 wagon	45.00	
September, 1899—1 packer	50.00	
October, 1899—1 corn binder	130.00	
July, 1899—1 header	150.00	
Total		555.60

EXPENDED FROM MARCH 1, 1901, TO MARCH 1, 1903.

March, 1901—1 hay press	\$ 42.75	
April, 1901—1 plow	35.00	
April, 1901—1 plow	75.00	
May, 1901—1 wagon	50.00	
Total		202.75
May, 1904—1 plow	\$ 40.00	
January, 1905—1 feed mill	355.16	
Total		395.16
January, 1906—1 plow	\$ 20.00	20.00
Total		\$ 1,496.01

SCHEDULE 29.

EXPENDITURES FOR CATTLE FROM MARCH 1, 1897, TO DECEMBER 31, 1908.

EXPENDED FROM MARCH 1, 1897, TO MARCH 1, 1899.

June, 1898—1 bull	\$ 35.00	\$ 35.00
-------------------------	----------	----------

EXPENDED FROM MARCH 1, 1899, TO MARCH 1, 1901.

None.

EXPENDED FROM MARCH 1, 1901, TO MARCH 1, 1903.

September, 1901—160 cattle	\$ 3,018.71	
October, 1901—50 cattle advance	500.00	
October, 1901—1 bull	75.00	
Total		3,593.71

EXPENDED FROM MARCH 1, 1903, TO MARCH 1, 1905.

March, 1903—9 cattle	\$ 315.00	
April, 1903—7 cattle	288.80	
October, 1903—50 calves.....	513.73	
August, 1904—1 cow	26.00	
October, 1904—57 calves	450.00	
Total		1,593.53

EXPENDED FROM MARCH 1, 1905, TO MARCH 1, 1907.

September, 1905—31 steers (small)	\$ 369.12	
October, 1905—59 calves	536.13	
April, 1906—14 cattle	575.50	
July, 1906—12 steers	315.00	
August, 1906—18 cattle	535.00	
September and October, 1906—70 cattle.....	1,011.28	
Total		3,342.03
Total		\$ 8,564.27

SCHEDULE 30.

EXPENDITURES FOR HOGS FROM MARCH 1, 1897, TO DECEMBER 31, 1908.

EXPENDED FROM MARCH 1, 1905, TO MARCH 1, 1907.

October, 1905—1 boar, 4 sows	\$ 85.00	\$ 85.00
Total		\$ 85.00

EXPENDED FROM MARCH 1, 1907, TO DECEMBER 31, 1908.

None.

SCHEDULE 31.

EXPENDITURES FOR FURNISHING CELLS FROM MARCH 1, 1897,
TO DECEMBER 31, 1908.

EXPENDED FROM MARCH 1, 1897, TO MARCH 1, 1899.

September, 1897	\$ 55.09	
December, 1897	25.52	
January, 1898	72.23	
April, 1898	75.60	
January, 1899	177.83	
Total		\$ 406.27

EXPENDED FROM MARCH 1, 1899, TO MARCH 1, 1901.

None.

EXPENDED FROM MARCH 1, 1901, TO MARCH 1, 1903.

None.

EXPENDED FROM MARCH 1, 1903, TO MARCH 1, 1905.

None.

EXPENDED FROM MARCH 1, 1905, TO MARCH 1, 1907.

None.

EXPENDED FROM MARCH 1, 1907, TO DECEMBER 31, 1908.

None.

SCHEDULE 32.

EXPENDITURES FOR ADDITIONAL LAND FROM MARCH 1, 1897,
TO DECEMBER 31, 1908.

EXPENDED FROM MARCH 1, 1899, TO MARCH 1, 1901.

May, 1899	\$ 33.55	
June, 1899	6.00	
September, 1899	1.60	
October, 1899	16.75	
March, 1900	900.00	
Total		\$ 957.90

EXPENDED FROM MARCH 1, 1907, TO DECEMBER 31, 1908.

January, 1907	\$ 4,320.00	
August, 1907	1.25	
Total		4,321.25
Total		\$ 5,279.15

SCHEDULE 33.

EXPENDITURES FOR SEWER EXTENSIONS FROM MARCH 1,
1897, TO DECEMBER 31, 1908.

EXPENDED FROM MARCH 1, 1901, TO MARCH 1, 1903.

October, 1901	\$ 140.71	
November, 1901	170.58	
December, 1901	65.52	
Total		\$ 376.81

EXPENDED FROM MARCH 1, 1903, TO MARCH 1, 1905.

March, 1904	\$ 39.20	
September, 1904	647.30	
October, 1904	836.10	
November, 1904	568.67	
December, 1904	150.93	
January, 1905	146.55	
February, 1905	84.38	
Total		\$ 2,473.13

EXPENDED FROM MARCH 1, 1905, TO MARCH 1, 1907.

March, 1905	\$ 150.06	150.06
Total		\$ 3,000.00

SCHEDULE 34.

EXPENDITURES FOR HOSPITAL.

EXPENDED FROM MARCH 1, 1905, TO MARCH 1, 1907.

March, 1905	\$ 329.84	
April, 1905	427.23	
May, 1905	2,083.69	
June, 1905	774.40	
July, 1905	662.35	
August, 1905	758.91	
September, 1905	247.00	
October, 1905	610.76	
November, 1905	996.66	
December, 1905	388.92	
January, 1906	543.74	
February, 1906	682.57	
March, 1906	6,025.14	
April, 1906	594.07	
May, 1906	255.92	
Total		\$ 15,381.20

SCHEDULE 35.

EXPENDITURES FOR EMEGENCY FUND.

EXPENDED FROM MARCH 1, 1905, TO MARCH 1, 1907.

September, 1905	\$ 903.27	
October, 1905	147.60	
November, 1905	1,340.71	
December, 1905	2,775.84	
January, 1906	171.15	
February, 1906	349.08	
March, 1906	896.44	
April, 1906	782.61	
May, 1906	3,229.66	
June, 1906	3,121.98	
July, 1906	1,970.39	
August, 1906	5,951.23	
September and October, 1906	2,264.79	
November, 1906	750.99	
December, 1906	1,448.24	
January, 1907	946.52	
February, 1907	461.89	
Total		\$ 27,512.39

SCHEDULE 36.

EXPENDITURES FOR NEW CELL HOUSE.

EXPENDED FROM MARCH 1, 1907, TO DECEMBER 31, 1908.

May, 1907	\$ 1.90	
June, 1907	2,551.79	
July, 1907	3,365.58	
August, 1907	6,605.95	
September, 1907	6,320.35	
October, 1907	2,093.78	
November, 1907	10,470.71	
December, 1907	1,495.69	
January, 1908	4,954.25	
February, 1908	7,522.91	
March, 1908	217.33	
April, 1908	399.49	
May, 1908	5,612.47	
June, 1908	3,130.97	
July, 1908	2,614.05	
August, 1908	7,172.20	
September, 1908	2,494.94	
October, 1908	5,817.19	
November, 1908	1,743.29	
December, 1908	1,048.56	
Total		\$ 75,633.40

SCHEDULE 37.

EXPENDITURES FOR OFFICE QUARTERS.

EXPENDED FROM MARCH 1, 1907, TO DECEMBER 31, 1908.

April, 1907	\$ 806.57	
May, 1907	437.05	
June, 1907	415.78	
July, 1907	102.42	
August, 1907	54.14	
September, 1907	262.91	
October, 1907	101.48	
November, 1907	285.26	
December, 1907	12.38	
February, 1908	12.86	
March, 1908	9.05	
April, 1908 .....	.10	
Total		\$ 2,500.00

SCHEDULE 38.

EXPENDITURES FOR BRICK YARD.

EXPENDED FROM MARCH 1, 1907, TO DECEMBER 31, 1908.

August, 1907	\$ 220.31	
September, 1907	406.66	
October, 1907	466.39	
November, 1907	259.21	
December, 1907	12.01	
January, 1908	13.46	
February, 1908	252.56	
March, 1908	1.56	
April, 1908	7.50	
May, 1908	182.46	
June, 1908	152.67	
July, 1908	135.00	
August, 1908	206.34	
September, 1908	209.28	
October, 1908	100.00	
Total		\$ 2,625.41

SCHEDULE 39.

EXPENDITURES FOR KITCHEN EQUIPMENT.

EXPENDED FROM MARCH 1, 1897, TO DECEMBER 31, 1908.

October, 1901—1 meat chopper		\$ 20.50
------------------------------------	--	----------

SCHEDULE 40.

EXPENDITURE FOR OFFICE EQUIPMENT.

EXPENDED FROM MARCH 1, 1897, TO DECEMBER 31, 1908.

April, 1904—1 office clock	\$ 172.00	
May, 1905—1 typewriter	82.75	
November, 1907—1 typewriter	50.00	
Total		\$ 304.75

SCHEDULE 41.

EXPENDITURE FOR POWER PLANT EQUIPMENT FROM MARCH 1, 1897, TO DECEMBER 31, 1908.

EXPENDED FROM MARCH 1, 1903, TO MARCH 1, 1905.

November, 1904—1 small engine	\$ 108.50	\$ 108.50
-------------------------------------	-----------	-----------

EXPENDED FROM MARCH 1, 1905, TO MARCH 1, 1907.

January, 1907—1 large engine	\$ 2,039.50	2,039.50
Total		\$ 2,148.00

APPROPRIATION

FOR BIENNIAL PERIOD MARCH 1, 1907 TO

Warden's salary	\$.....	\$.....	\$ 4,000.00
Deputy warden's salary .....	.....	.....	2,400.00
Bookkeeper .....	.....	.....	1,800.00
Matron .....	.....	.....	800.00
Chaplain .....	.....	80.00	500.00
Guards and employes .....	.....	94.89	24,000.00
Maintenance .....	.....	862.77	30,000.00
Heat and light .....	.....	1,756.35	5,000.00
Repairs and improvements	75.46	.....	2,000.00
Incidentals .....	.....	20.04	1,000.00
Hospital and medicine .....	.....	251.16	2,800.00
Transportation of discharged inmates .....	.....	472.62	5,000.00
Clothing .....	.....	30.63	5,000.00
Bedding	64.45	.....	1,000.00
Books and stationery, .....	.....	241.18	500.00
Water supplies .....	.....	966.23	3,000.00
Additional land .....	.....	.....	10,000.00
New cell house .....	.....	.....	80,000.00
Office and office quarters .....	.....	.....	2,500.00
Female ward .....	.....	7,650.00	.....
Brick yard .....	.....	.....	.....
Miscellaneous revenues .....	.....	.....	.....
State treasurer, balance	12,285.96	.....	.....
Total	\$ 12,425.87	\$ 12,425.87	\$181,300.00

Remark 1. Miscellaneous revenues have not been appropriated to other funds. This

Remark 2. State penitentiary records show deposit with state treasurer of \$23,786.79,

STATEMENT.

MARCH 1, 1909. AT DECEMBER 31, 1908.

\$.....	\$.....	\$.....	\$ 3,666.65	\$ 4,000.00	\$.....	\$ 333.35
116.66	.....	.....	2,200.00	2,400.00	.....	200.00
.....	.....	.....	1,749.99	1,916.66	.....	166.67
.....	.....	.....	466.65	800.00	.....	333.35
.....	.....	.....	444.00	580.00	.....	136.00
.....	.....	360.00	19,632.90	24,454.89	.....	4,821.99
2,000.00	.....	.....	36,684.09	32,862.77	3,821.32	.....
.....	.....	112.50	6,132.95	6,868.85	.....	735.90
1,350.00	.....	225.77	3,133.64	3,500.31	.....	366.67
425.00	.....	.....	1,602.08	1,445.04	157.04	.....
85.00	.....	.....	2,567.92	3,136.16	.....	568.24
300.00	.....	.....	5,478.30	5,772.62	.....	294.32
.....	.....	.....	4,444.60	5,030.63	.....	586.03
.....	.....	.....	850.61	935.55	.....	84.94
425.00	.....	.....	1,112.08	1,166.18	.....	54.10
.....	.....	.....	2,970.03	3,966.23	.....	996.20
.....	.....	.....	4,321.25	10,000.00	.....	5,678.75
.....	192.96	.....	75,633.40	79,807.04	.....	4,173.64
.....	.....	.....	2,500.00	2,500.00	.....	.....
.....	.....	.....	53.05	7,650.00	.....	7,596.95
5,979.43	505.31	.....	2,625.41	5,474.12	.....	2,848.71
2,555.57	.....	.....	.....	2,555.57	.....	2,555.57
.....	.....	.....	28,553.02	.....	28,553.02	.....
\$ 13,236.66	\$ 698.27	\$ 698.27	\$206,822.62	\$206,822.62	\$ 32,531.38	\$ 32,531.38

amount covers miscellaneous receipts from April 28, 1908, to December 31, 1908.
a difference of \$233.77 carried since March 1, 1897, account water supply fund.

COMPARATIVE

SUMMARY OF OPERATIONS OF TWINE

	1901-1902 Exhibit 1	1902 Exhibit 2
Expenditures—		
Purchase of material	\$ 75,247.10	\$ 127,033.87
Sacks, oil and freight	14,134.91	15,168.81
Operating expense	11,420.84	8,290.12
Inventories .....	.....	10,337.59
Total	\$100,802.85	\$ 160,830.39
Income—		
Sales	\$ 76,594.51	\$ 137,837.48
Miscellaneous	2,226.76	683.13
Total	\$ 78,821.27	\$ 138,520.61
Inventories	10,337.59	36,497.72
Total	\$ 89,158.86	\$ 175,018.33
Less expenditures	100,802.85	160,830.39
Net profit .....	.....	\$ 14,187.94
Net loss	\$ 11,643.99	.....
Warden's statement of profits .....	.....	\$ 14,166.41

Remarks.—Warden's report shows profit 1901 of \$4,147.43.

STATEMENTS

PLANT. PERIOD 1900 TO 1908 INCLUSIVE.

1903 Exhibit 3	1904 Exhibit 4	1905 Exhibit 5	1906 Exhibit 6	1907 Exhibit 7	1908 Exhibit 8
\$ 177,072.31	\$164,554.44	\$250,804.42	\$223,575.90	\$244,982.06	\$ 135,026.65
25,357.72	25,928.89	24,346.55	31,010.03	29,700.53	27,622.71
12,051.85	12,925.50	17,492.55	24,042.11	22,802.07	25,689.40
36,497.72	86,064.76	84,339.08	138,378.82	129,980.20	186,629.73
\$ 250,979.60	\$289,473.59	\$376,982.60	\$417,006.86	\$427,464.86	\$ 374,968.49
\$ 193,986.58	\$239,157.20	\$283,187.71	\$317,862.24	\$272,136.04	\$ 281,786.41
1,428.91	3,113.34	2,700.61	3,011.31	6,131.80	11,557.66
\$ 195,415.49	\$242,270.54	\$285,888.32	\$320,973.55	\$278,267.84	\$ 281,344.07
86,064.76	84,339.08	138,378.82	129,980.20	186,629.73	130,772.31
\$ 281,480.25	\$326,609.62	\$424,267.14	\$450,853.75	\$464,897.57	\$ 412,116.38
250,979.60	289,473.59	376,982.60	417,006.86	427,464.86	374,968.49
\$ 30,500.65	\$ 37,136.03	\$ 47,284.54	\$ 33,846.89	\$ 37,432.71	\$ 37,147.89
\$ 33,349.84	\$ 38,922.29	\$ 44,876.15	\$ 42,592.23	\$ 11,052.81	\$ 42,574.95

EXHIBIT 1.
OPERATIONS TWINE PLANT, 1900 AND 1901.

Purchases—				
1900—Sisal fibre		\$ 50,727.19		
1901—Sisal fibre		9,935.48		
1901—Manila		14,584.43		
			\$ 75,247.10	
1900—Sacks and oil	\$ 4,452.34			
1901—Sacks and oil	2,205.08			
		\$ 6,657.42		
1900—Freight	\$ 4,876.67			
1901—Freight	2,600.82			
		7,477.49		
			14,134.91	
Sales—				
1900—Dep. state treas. not entered at twine plant...	\$ 907.41			
Entered twine plant books	3,545.30			
		\$ 4,452.71		
1901—Standard twine	\$ 43,310.58			
Sisal twine	7,801.52			
Manila twine	14,603.93			
Pure manila twine .	6,176.40			
Special mixed twine.	752.57			
	\$ 72,645.00			
Less allowances and returns	503.20			
		\$ 72,141.80		
				\$ 76,594.51
Miscellaneous Receipts—				
1900—Freight claims not en- tered at twine plant	\$ 700.16			
1900—Freight claims	544.43			
1901—Freight claims	862.75			
				*2,107.34
Inventory December 31, 1901				10,337.59
Loss				342.57
Total			\$ 89,382.01	\$ 89,382.01
Loss as above			\$ 342.57	
Operating expenses—				
1900—Interest and exchange	\$ 90.63			
1901—Interest and exchange	193.27			
		\$ 283.90		
1900—Fuel	\$ 1,110.53			
1901—Fuel	560.50			
		1,671.03		
1900—Salaries	\$ 2,745.84			
1901—Salaries	4,153.66			
		6,899.50		
1900—General expense	\$ 875.07			
1901—General expense	1,691.34			
		2,566.41		
			11,420.84	
Expense credits		\$ 19.71		
Interest received		99.71		
				*\$ 119.42
Net loss				11,643.99
Total			\$ 11,763.41	\$ 11,763.41

*These amounts, \$2,107.34 and \$119.42, equal the \$2,226.76 carried forward to the comparative statement.

EXHIBIT 2.

OPERATIONS TWINE PLANT, 1902.

Inventory December 31, 1901			\$ 10,337.59	
Purchases—				
Sisal fibre		\$ 91,529.16		
Manila fibre		35,504.71		
			127,033.87	
Sacks and oil		\$ 5,884.13		
Freight		9,284.68		
			15,168.81	
Sales—				
Standard twine	\$ 79,278.66			
Sisal twine	8,353.75			
Manila twine	50,346.21			
Pure manila twine	42.00			
		\$138,020.62		
Less allowances and returns		183.14		
Inventory December 31, 1902				\$137,837.48
Gross profit			21,794.93	36,497.72
Total			\$174,335.20	\$174,335.20
Gross profit as above				\$ 21,794.93
Operating Expenses—				
Interest and exchange		\$ 489.61		
Fuel		2,015.74		
Insurance		82.50		
Salaries		4,698.00		
General expense		1,004.27		
			\$ 8,290.12	
Interest received		\$ 682.13		
Expense credits		1.00		
				683.13
Net profit			14,187.94	
Total			\$ 22,478.06	\$ 22,478.06

EXHIBIT 3.

OPERATIONS TWINE PLANT, 1903.

Inventory December 31, 1902			\$ 36,497.72	
Purchases—				
Sisal fibre		\$107,674.88		
Manila fibre		69,397.43		
			177,072.31	
Sacks and oil		\$ 12,126.52		
Freight		13,231.20		
			25,357.72	
Sales—				
Standard twine	\$ 53,213.14			
Sisal twine	9,864.38			
Manila twine	74,602.25			
Pure manila twine	32,296.50			
Standard manila twine	26,543.00			
		\$196,519.27		
Less allowances and returns		2,532.69		
				\$193,986.58
Miscellaneous Receipts—				
Shortage claims		\$ 108.99		
Freight claims		250.34		
Duty refund		505.59		
				*864.92
Inventory December 31, 1903				86,064.76
Gross profit			41,988.51	
Total			\$280,916.26	\$280,916.26
Gross profit as above				\$ 41,988.51
Operating expenses—				
Interest and exchange		\$ 818.64		
Fuel		3,090.35		
Salaries		4,756.91		
General expense		3,385.95		
			\$ 12,051.85	
Interest received		\$ 472.86		
Expense credits		91.13		
				*563.99
Net profit			30,500.65	
Total			\$ 42,552.50	\$ 42,552.50

*These amounts, \$864.92 and \$563.99, equal the \$1,428.91 carried forward to the comparative statement.

EXHIBIT 4.
OPERATIONS TWINE PLANT, 1904.

Inventory December 31, 1903		\$ 86,064.76	
Purchases—			
Sisal fibre		164,554.44	
Sacks and oil	\$ 11,300.62		
Freight	14,628.27		
		25,928.89	
Sales—			
Standard twine	\$158,275.55		
Sisal twine	12,747.50		
Manila twine	66,106.75		
Pure manila twine	468.75		
Standard manila twine	1,968.50		
Miscellaneous sales	14.45		
	\$239,581.50		
Less allowances and returns	424.30		
			\$239,157.20
Miscellaneous Receipts—			
Duty refund			*2,465.84
Inventory December 31, 1904			84,339.08
Gross profit		49,414.03	
Total		\$325,962.12	\$325,962.12
Gross profit as above			\$ 49,414.03
Operating Expenses—			
Interest and exchange	\$ 577.57		
Fuel	4,101.67		
Salaries	4,900.01		
Office equipment	61.00		
General expense	3,285.25		
		\$ 12,925.50	
Interest received	\$ 607.45		
Expense credits	40.05		
			*647.50
Net profit		37,136.03	
Total		\$ 50,061.53	\$ 50,061.53

*These amounts, \$2,465.84 and \$647.50, equal the \$3,113.34 found in the comparative statement.

EXHIBIT '5.

OPERATIONS TWINE PLANT, 1905.

Inventory December 31, 1904		\$ 84,339.08	
Purchases—			
Sisal fibre	\$121,865.13		
Manila fibre	109,363.54		
New Zealand fibre	19,575.75		
		250,804.42	
Sacks and oil	\$ 10,227.08		
Freight	14,119.47		
		24,346.55	
Sales—			
Standard twine	\$128,967.50		
Sisal twine	4,247.35		
Manila twine	94,002.25		
Pure manila twine	14,286.55		
Standard manila twine	40,942.50		
New Zealand twine	1,476.00		
	\$283,922.15		
Less allowances and returns	734.44		
			\$283,187.71
Fibre loss claim, N. P. Ry.			*1,585.85
Inventory December 31, 1905			138,378.82
Gross profit		63,662.33	
Total		\$423,152.38	\$423,152.38
Gross profit as above			\$ 63,662.33
Operating Expenses—			
Interest and exchange	\$ 935.88		
Fuel	3,777.77		
Insurance	733.00		
Salaries	6,018.46		
General expense	2,980.94		
Water rent paid in 1907	**3,046.50		
		\$ 17,492.55	
Interest received	\$ 1,112.52		
Expense credits	2.24		*1,114.76
Net profit		47,284.54	
Total		\$ 64,777.09	\$ 64,777.09

*These amounts, \$1,585.85 and \$1,114.76, equal the \$2,700.61 found in the comparative statement.

**In 1907 payment was made to the Bismarck Water Co. for water rent for years of 1905 and 1906, amount, \$6,093. We have therefore included this amount in the expenses, charging one-half in 1905 and one-half in 1906.

EXHIBIT 6.
OPERATIONS TWINE PLANT. 1906.

Inventory December 31, 1905		\$138,378.82	
Purchases—			
Sisal fibre	\$187,958.25		
New Zealand fibre	35,617.65		
		223,575.90	
Sacks and oil	\$ 19,466.24		
Freight	11,543.79		
		31,010.03	
Sales—			
Standard twine	\$115,888.75		
Manila twine	88,774.00		
Pure manila twine	18,148.00		
Special mixed twine	51,494.75		
Standard manila twine	45,952.25		
	\$820,257.75		
Less allowances and returns	2,395.51		
			\$317,862.24
Miscellaneous Receipts—			
Shortage claim	\$ 264.95		
Duty refund	2,104.67		
			*2,369.62
Inventory December 31, 1906			129,980.20
Gross profit		57,247.31	
Total		\$450,212.06	\$450,212.06
Gross profit as above			\$ 57,247.31
Operating Expenses—			
Interest and exchange	\$ 1,070.88		
Fuel	7,965.98		
Insurance	2,402.90		
Salaries	6,290.00		
General expense	3,265.85		
Water rent paid in 1907	3,046.50		
		\$ 24,042.11	
Interest received	\$ 638.08		
Expense credits	3.61		
			*641.69
Net profit		33,846.89	
Total		\$ 57,889.00	\$ 57,889.00

*These amount, \$2,369.62 and \$641.69, equal the \$3,011.31 found in the comparative statement.

EXHIBIT 7.

OPERATIONS TWINE PLANT, 1907.

Inventory December 31, 1906		\$129,980.20	
Purchases—			
Sisal fibre	\$107,143.75		
Manila fibre	101,626.00		
New Zealand fibre	36,212.31		
		244,982.06	
Sacks and oil	\$ 8,579.00		
Freight	21,121.53		
		29,700.53	
Sales—			
Standard twine	\$125,888.30		
Manila twine	92,679.94		
Standard manila twine	53,735.16		
Miscellaneous sales	30.49		
	\$272,333.89		
Less allowances and returns	197.85		
			\$272,136.04
Miscellaneous Receipts—			
Shortage and damage claims	\$ 365.65		
Fibre loss N. P. Ry.	119.85		
Fibre loss Soo Ry.	2,253.15		
Freight claims	351.41		
Duty refund	1,866.59		
			*4,956.65
Inventory December 31, 1907			186,629.73
Gross profit		59,059.63	
Total		\$463,722.42	\$463,722.42
Gross profit as above			\$ 59,059.63
Operating Expenses—			
Interest and exchange	\$ 3,827.49		
Fuel	6,045.57		
Insurance	1,351.31		
Salaries	7,018.33		
General expense	4,559.37		
		\$ 22,802.07	
Interest received	\$ 1,174.52		
Expense credits .....	.63		
			*1,175.15
Net profit		37,432.71	
Total		\$ 60,234.78	\$ 60,234.78

*These amount, \$4,956.65 and \$1,175.15, equal the \$6,131.80 found in the comparative statement.

EXHIBIT 8.
OPERATIONS TWINE PLANT, 1908.

Inventory December 31, 1907		\$186,629.73	
Purchases—			
Sisal fibre	\$ 18,506.13		
Manila fibre	105,366.99		
New Zealand fibre	11,153.53		
		135,026.65	
Sacks and oil	\$ 9,629.38		
Freight	17,993.33		
		27,622.71	
Sales—			
Standard twine	\$120,235.82		
Manila twine	68,850.43		
Pure manila twine	20,356.32		
Standard manila twine	63,506.86		
Miscellaneous sales	16.79		
	\$272,966.22		
Less allowances and returns	3,179.81		
			\$269,786.41
Miscellaneous Receipts—			
Shortage and damage claims	\$ 330.26		
Fibre loss N. P. Ry.	5,498.16		
Freight claims	125.09		
Duty refund	3,099.93		
			*9,053.44
Inventory December 31, 1908			130,772.31
Gross profit		60,333.07	
Total		\$409,612.16	\$409,612.16
Gross profit as above			\$ 60,333.07
Operating Expenses—			
Interest and exchange	\$ 1,003.87		
Fuel	8,392.24		
Insurance	2,542.23		
Salaries	9,117.02		
Office equipment	264.00		
General expense	4,370.04		
		\$ 25,689.40	
Interest received	\$ 2,489.17		
Expense credits	15.05		
			*2,504.22
Net profit		37,147.89	
Total		\$ 62,837.29	\$ 62,837.29

*These amounts \$9,053.44 and \$2,504.22, equal the \$11,557.66 found in the comparative statement.

EXHIBIT 9.

SUMMARY BY YEARS OF GAIN IN WEIGHT OF MANUFACTURED PRODUCT
OVER FIBRE PURCHASED.

Year.	Gain Lbs.	Per Cent
1900-1901	31,285	3.14
1902	117,037	9.21
1903	125,940	6.76
1904	125,967	5.
1905	255,039	9.7
1906	191,874	5.72
1907	156,835	6.59
1908	258,853	9.06

Details by years on pages following.

YEARS 1900-1901.

	Lbs.	Lbs.
Fibre purchased 1900 and 1901	1,006,207	
Less inventory December 31, 1901	10,792	
Net fibre manufactured ..	995,415	
Twine sales 1901		933,925
Twine inventory December 31, 1901		92,775
Gain in weight (3.14 per cent)	31,285	
Total	1,026,700	1,026,700

YEAR 1902.

	Lbs.	Lbs.
Fibre purchased 1902	1,352,461	
Fibre inventory December 31, 1901	10,792	
	1,363,253	
Less fibre inventory December 31, 1902	92,587	
Net fibre manufactured	1,270,666	
Twine sales 1902		1,230,900
Twine inventory December 31, 1902		249,578
		1,480,478
Less twine inventory December 31, 1901		92,775
Gain in weight (9.21 per cent)	117,037	
Total	1,387,703	1,387,703

YEAR 1903.

	Lbs.	Lbs.
Fibre purchased 1903	2,223,369	
Fibre inventory December 31, 1902	92,587	
	2,315,956	
Less fibre inventory December 31, 1903	455,414	
Net fibre manufactured	1,860,542	
Twine sales 1903		1,750,660
Twine inventory December 31, 1903		485,400
		2,236,060
Less twine inventory December 31, 1902		249,578
Gain in weight (6.76 per cent)	125,940	
Total	1,986,482	1,986,482

YEAR 1904.

	Lbs.	Lbs.
Fibre purchased 1904	2,317,640	
Fibre inventory December 31, 1903	455,414	
	2,773,054	
Less fibre inventory December 31, 1904	255,665	
Net fibre manufactured	2,517,389	
Twine sales 1904		2,383,490
Twine inventory December 31, 1904		745,266
		3,128,756
Less twine inventory December 31, 1903		485,400
Gain in weight (5.00 per cent)	125,967	
Total	2,643,356	2,643,356

YEAR 1905.

	Lbs.	Lbs.
Fibre purchased 1905	3,080,397	
Fibre inventory December 31, 1904	255,665	
	3,336,062	
Less fibre inventory December 31, 1905	708,717	
Net fibre manufactured	2,627,345	
Twine sales 1905		2,735,400
Twine inventory December 31, 1905		892,250
		3,627,650
Less twine inventory December 31, 1904		745,266
Gain in weight (9.70 per cent)	255,039	
Total	2,882,384	2,882,384

YEAR 1906.

	Lbs.	Lbs.
Fibre purchased 1906	3,108,232	
Fibre inventory December 31, 1905	708,717	
	3,816,949	
Less fibre inventory December 31, 1906	465,013	
Net fibre manufactured	3,351,936	
Twine sales 1906		3,258,510
Twine inventory December 31, 1906		1,177,550
		4,436,060
Less twine inventory December 31, 1905		892,250
Gain in weight (5.72 per cent)	191,874	
Total	3,543,810	3,543,810

YEAR 1907.

	Lbs.	Lbs.
Fibre purchased 1907	3,358,823	
Fibre inventory December 31, 1906	465,013	
	3,823,836	
Less fibre inventory December 31, 1907	1,445,721	
Net fibre manufactured	2,378,115	
Twine sales 1907		2,720,750
Twine inventory December 31, 1907		991,750
		3,712,500
Less twine inventory December 31, 1906		1,177,550
Gain in weight (6.59 per cent)	156,835	
Total.....	2,534,950	2,534,950

YEAR 1908.

	Lbs.	Lbs.
Fibre purchased 1908	2,254,101	
Fibre inventory December 31, 1907	1,445,721	
	3,699,822	
Less fibre inventory December 31, 1908	844,253	
Net fibre manufactured	2,855,569	
Twine sales 1908		3,000,288
Twine inventory December 31, 1908		1,105,884
		4,106,172
Less twine inventory December 31, 1908		991,750
Gain in weight (9.06 per cent)	258,853	
Total	3,114,422	3,114,422

EXHIBIT 10.

SUMMARY STATEMENT SALES OF MANUFACTURED PRODUCT BY KINDS OF TWINE.

JANUARY 1, 1901 TO DECEMBER 31, 1908 INCLUSIVE.

Product	Lbs. Sold	Amount	Av. Price Per 100 Lbs.
Standard	9,077,883	\$ 825,058.30	\$ 9.09
Sisal	466,365	43,014.50	9.22
Pure manila	750,360	91,774.52	12.23
Standard manila	2,353,975	232,648.27	9.88
Manila	4,800,105	549,965.76	11.46
Special mixed	548,835	52,247.32	9.52
New Zealand	16,400	1,476.00	9.00
Total	18,013,923	\$1,796,184.67	

We found no records for year 1900 disclosing kinds of twine sales or pounds of kinds.

Total sales determined for year 1900 were \$44,520.71.

STATEMENT OF SALES SHOWING WEIGHTS, AVERAGE PRICE AND
AMOUNT RECEIVED FOR EACH KIND OF TWINE.

Year	Weight	Amount	Average Price Per 100 lbs.	Total
1900	*	\$ 4,452.71	.....	\$ 4,452.71
Standard—				
1901	596,235	\$ 43,310.58	\$ 7.26	
1902	771,600	79,278.66	10.27	
1903	534,860	53,213.14	9.94	
1904	1,655,390	158,275.55	9.56	
1905	1,350,660	128,967.50	9.54	
1906	1,285,010	115,888.75	9.01	
Total	6,193,755			578,934.18
1907	1,391,895	\$ 125,888.30	\$ 9.04	
1908	1,492,233	120,235.82	8.05	
Total	2,884,128			246,124.12
Sisal—				
1901	106,965	\$ 7,801.52	\$ 7.31	
1902	81,500	8,353.75	10.25	
1903	101,000	9,864.38	9.76	
1904	133,650	12,747.50	9.47	
1905	43,250	4,247.35	9.82	
Total	466,365			43,014.50
Pure Manila—				
1901	\$ 63,245	\$ 6,176.40	\$ 9.76	
1902	300	42.00	14.00	
1903	248,900	32,296.50	12.97	
1904	3,750	468.75	12.50	
1905	121,240	14,286.55	11.78	
1906	145,600	18,148.00	12.46	
Total	583,035			71,418.20
1908	167,325	\$ 20,356.32	\$ 12.19	20,356.32
Standard Manila—				
1903	244,800	\$ 26,543.00	\$ 10.84	
1904	18,750	1,968.50	10.48	
1905	388,600	40,942.50	10.53	
1906	480,450	45,952.25	9.50	
Total	1,132,600			115,406.25
1907	523,740	\$ 53,735.16	\$ 10.25	
1908	637,635	63,506.86	9.13	
Total	1,221,375			117,242.02
Manila—				
1901	159,545	\$ 14,603.93	\$ 9.15	
1902	377,500	50,346.21	13.33	
1903	621,100	74,602.25	12.01	
1904	571,950	66,106.75	11.55	
1905	815,250	94,002.25	11.53	
1906	806,550	88,774.00	11.05	
Total	3,351,895			388,435.39
1907	805,115	\$ 92,679.94	\$ 11.51	
1908	643,095	68,850.43	10.71	
Total	1,448,210			161,530.37
Special Mixed—				
1901	7,935	\$ 752.57	\$ 9.49	
1906	540,900	51,494.75	9.52	
Total	548,835			52,247.32
New Zealand—				
1905	16,400	\$ 1,476.00	\$ 9.00	1,476.00
Total				\$1,800,637.38

*No record given.

STATEMENT OF EXPENDITURES FOR TWINE PLANT CONSTRUCTION FROM MARCH 1, 1897. TO DECEMBER 31, 1908.

EXPENDED FROM MARCH 18, 1899, TO DECEMBER 31, 1899.

Material	\$ 13,935.73	
Machinery	26,744.26	
Expenses	4,800.24	
Total		\$ 45,480.23

EXPENDED FROM JANUARY 1, 1900, TO DECEMBER 31, 1900.

Material	\$ 3,291.62	
Machinery	16,670.94	
Expenses	875.08	
Total		20,837.64

EXPENDED FROM JANUARY 1, 1901, TO DECEMBER 1, 1901.

Material	\$ 2,327.73	
Machinery	293.05	
Expenses	314.50	
Total		2,935.28

EXPENDED FROM JANUARY 1, 1902, TO DECEMBER 31, 1902.

Material	\$ 198.20	
Machinery	444.15	
Expenses .....	.....
Total		642.35

EXPENDED FROM JANUARY 1, 1903, TO DECEMBER 31, 1903.

Material	\$ 619.21	
Machinery	781.38	
Expenses	106.00	
Total		1,506.59

EXPENDED FROM JANUARY 1, 1904, TO DECEMBER 31, 1904.

Material .....	.....
Machinery	\$ 295.29	
Expenses .....	.....
Total		295.29

EXPENDED FROM JANUARY 1, 1905, TO DECEMBER 31, 1905.

Material	\$ 3,236.65	
Machinery	2,876.40	
Expenses	406.50	
Total		\$ 6,519.58

EXPENDED FROM JANUARY 1, 1906, TO DECEMBER 31, 1906.

Material	\$ 329.36	
Machinery	242.53	
Expenses		
Total		571.89

EXPENDED FROM JANUARY 1, 1907, TO DECEMBER 31, 1907.

None.

EXPENDED FROM JANUARY 1, 1908, TO DECEMBER 31, 1908.

Material	\$ 125.75	
Machinery	795.00	
Expenses		
Total		\$ 920.75
Total charged to twine plant construction per our distribution		\$ 79,709.60
Total charged to twine plant construction per auditor's distribution		70,750.29
Difference (see detail below)		\$ 8,959.31

DETAIL OF DIFFERENCES BETWEEN THIS REPORT AND STATE AUDITORS' DISTRIBUTION OF TWINE PLANT CONSTRUCTION

ITEMS CHARGED TO TWINE PLANT OPERATING BUT SHOULD HAVE BEEN TWINE PLANT CONSTRUCTION.

January, 1900	\$ 101.82	
January, 1900	1.12	
March, 1900	301.36	
May, 1900 .....	.87	
Total		\$ 405.17
January, 1901	\$ 2.68	
May, 1901	70.00	
June, 1901	5.10	
July, 1901	70.00	
August, 1901	4.42	
September, 1901	70.00	
December, 1901	5.51	
Total		227.71
November, 1902		45.00
May, 1903	\$ 100.00	
September, 1903	131.86	
October, 1903	114.85	
Total		346.71
September, 1905	\$ 242.43	
October, 1905	272.51	
November, 1905	771.85	
December, 1905	5,232.79	
Total		6,519.58
January, 1906	\$ 211.69	
February, 1906	177.95	
April, 1906	182.25	
Total		571.89
April, 1908	\$ 600.00	
May, 1908	195.00	
October, 1908	97.75	
November, 1908	28.00	
Total....		920.75
Total		\$ 9,036.81

ITEMS CHARGED TWINE PLANT CONSTRUCTION BUT SHOULD HAVE BEEN
TWINE PLANT OPERATING.

August, 1901	\$ 70.50	
September, 1902	2.00	
March, 1903	5.00	
Total		\$ 77.50
Total		\$ 8,959.31

APPENDIX TO PENITENTIARY REPORT.

CONCURRENT RESOLUTION CALLING FOR THE INVESTIGATION.

Be It Resolved By the Senate of the State of North Dakota, the House of Representatives Concurring

Whereas, Charges of mismanagement have been made through different newspapers of our state as to the former and present administration of our state penitentiary and twine plant, and,

Whereas, Such charges have created a blot upon the character of the men involved and a stigma upon our state; be it therefore

Resolved, That the President of the Senate is hereby authorized and directed to appoint a committee of three to act with a like committee of three to be appointed by the Speaker of the House of Representatives, to compose an investigating committee relative to the affairs of the penitentiary and twine plant. Be it further

Resolved, That the said committee be and here is authorized and empowered to require and enforce the attendance of witnesses and the production of all books and papers relative to the subject matter of this investigation, to administer oaths and to employ a competent accountant and stenographer, said stenographer to be assigned from the clerical force of the Senate or House of Representatives. Be it further

Resolved, That said committee shall call upon the Attorney General and his assistants for counsel and whatever legal advice may become necessary during said investigation. Be it further

Resolved, That said committee is hereby authorized to call upon the sergeant-at-arms of either the Senate or House to perform all duties relating to the service of process upon any person, requiring their attendance or the production of any books and papers for the use of said committee. Be it further

Resolved, That in the event of the refusal of any witness subpoenaed before this committee to testify or produce any books or papers or any evidence, whatsoever having a bearing upon the subject matter of this investigation, the committee shall report such refusal forthwith to the legislative assembly. Be it further

Resolved, that the place of meeting of said committee shall be left to their discretion. Be it further

Resolved, That said committee shall organize by selecting one of its members as chairman, and the stenographer of said committee shall act as secretary thereof.



3 0112 061965528

REPORT ASKING FOR POWER TO EMPLOY A SPECIAL ATTORNEY TO ASSIST
IN THE INVESTIGATION.

To the Legislative Assembly:

Gentlemen: Your joint committee, appointed by the president of the senate and speaker of the house, by virtue of a concurrent resolution, to investigate the affairs of the penitentiary and twine plant, beg leave to report as follows:

That it has made diligent inquiry into the nature of the duties required of it under and by virtue of the terms of said resolution and relative to the facilities at its command for the purpose of conducting such investigation, and has consulted with the attorney general relative to the extent of the services and assistance which his office is at this time, with the force and funds at his command, able to furnish to it, and after such investigation, inquiry and consultation, your committee finds that it would be impossible for it to satisfactorily and effectively perform the duties required of it within the time provided therefor without further powers and facilities than those provided for by said concurrent resolution.

Your committee therefore requests that this committee, in addition to the powers already conferred upon it by said concurrent resolution, be further empowered to employ an attorney for and during the time which will necessarily be consumed in the performance of its duties; and further, that provision be made for the payment of the expenses which will necessarily be incurred in the further performance of the duties of this committee.

ED. PIERCE,
W. B. OVERSON,
FRED J. TRAYNOR,
A. L. PEART,
T. J. ATWOOD,
D. H. McARTHUR.

JUL 12 1929

UNIVERSITY OF ILLINOIS

Dated, January 28, 1909.

JOINT RESOLUTION AUTHORIZING THE EMPLOYMENT OF SPECIAL
ATTORNEY, ETC.

Resolved by the House of Representatives, the Senate concurring:

That the joint committee appointed by virtue of a concurrent resolution for the purpose of investigating the affairs of the state penitentiary and twine plant be and said committee is hereby authorized and empowered to employ an attorney to assist the committee in the performance of its duties. Be it further

Resolved, That all items of expense incurred by or authorized by said committee in the performance of its duties, including attorney's fees and expenses and the fees and expenses of an accountant and witnesses and such other items of expense as may be necessarily incurred, shall, when approved by the chairman of said joint committee, be audited and allowed in the same manner as other expenses of government and paid out of the general fund.